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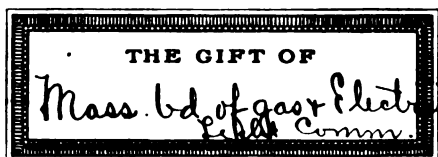
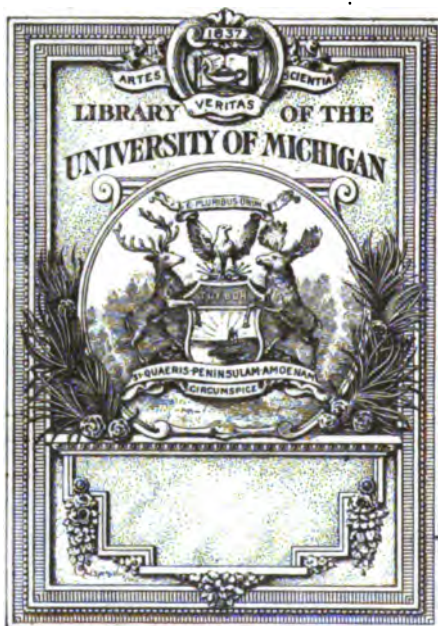
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THIRTIETH ANNUAL REPORT
OF
THE BOARD
OF
GAS AND ELECTRIC LIGHT
COMMISSIONERS
OF
The Commonwealth of Massachusetts.

FOR THE CALENDAR YEAR 1914, INCLUDING TABLES FROM THE
ANNUAL RETURNS FOR THE YEAR ENDING
JUNE 30, 1914.



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The Commonwealth of Massachusetts.

The Board of Gas and Electric Light Commissioners respectfully submits its thirtieth annual report.

On Nov. 21, 1914, Forrest Edson Barker of Worcester, for twenty years chairman of the Board, died in Washington while in attendance in his official capacity upon the annual convention of the National Association of Railway Commissioners. As a member of the Legislature he drafted the bill creating the Board. He was appointed in 1885 one of its original members, and served continuously up to the time of his death. The permanent record of his invaluable contribution to the supervision and regulation of public utilities appears in these thirty volumes of the Board's annual reports. His associates record this change in the Board's personnel with sorrow, but with grateful appreciation of the enduring character of his long public service.

Returns for the year ending June 30, 1914, have been made to the Board by sixty-seven incorporated gas companies, fifty-three incorporated electric light companies and nineteen persons, associations or manufacturing corporations engaged in making or selling gas or electricity for light or heat. Of the gas companies making returns, twenty-two supplied both gas and electricity. Of the persons, associations or manufacturing corporations mentioned above, eight were engaged in manufacturing gas only, and eleven in supplying electricity only. Four gas companies made returns, but did no business during the year. Of those making returns, two companies and one association ceased doing business during the year.

Returns for the same period have been made to the Board by the proper officials of three cities and thirty-four towns

owning municipal lighting plants. Of the municipal plants in question, four supply both gas and electricity, and the others electricity only.

The following table gives the names of the companies organized during the year 1914 with gas or electric powers, with the location, the amount of capital of each and date of incorporation, as stated in their charters:—

Ludlow Electric Light Company, Ludlow, ...	\$21,000	Mar. 21
Provincetown Light and Power Company, Provincetown, ...	45,000	Aug. 6
The Harwich Electric Company, Harwich, ...	-	Sept. 23

Of the foregoing companies the first two were organized under the provisions of chapter 110 of the Revised Laws, and the last-named was organized as an electric company under the provisions of chapter 742 of the Acts of 1914. The last-named company duly applied for approval of the issue of its original capital stock, but subsequently withdrew its application.

The Ludlow Electric Light Company was organized for the purpose of "manufacturing, buying, selling, dealing in, supplying and distributing electricity for light, heat and power, and for acquiring by purchase or otherwise and for erecting, maintaining and operating works, poles, wires and other apparatus for the manufacture, supply and distribution of electricity for light, heat and power." On July 24, 1914, the Board approved of the issue of its original capital stock to the amount of \$21,000 for the purpose of acquiring the electric distributing system of the Ludlow Manufacturing Company. This property was so acquired on Sept. 24, 1914, and has since been operated by the electric light company.

The Provincetown Light and Power Company was constituted for the purpose of "generating, manufacturing, storing, transmitting, furnishing, purchasing, selling, supplying, distributing and dealing in electricity in Provincetown and in any and all other cities, towns or places in the Commonwealth of Massachusetts, for light, heat, power and any other uses or purposes not prohibited by law; erecting, buying, selling or otherwise acquiring, leasing, operating and maintaining power plants,

works, machinery, poles, wires, lines, conduits, equipment and other apparatus for the manufacture, storage, transmission, supply or distribution of electricity for any or all of the foregoing purposes; acquiring such public franchises and purchasing, or otherwise acquiring, leasing, using and holding such real and personal property as may be necessary, useful or convenient to the corporation for the purposes aforesaid; and generally engaging in the business of furnishing electrical energy and in connection therewith the doing of the things necessary, convenient or incidental to said business in any way or manner not prohibited by law." An application is pending before the Board for the approval of the original capital stock of this company, but has not yet been heard. The company is not as yet an operating company.

By a certificate duly filed with the Secretary of the Commonwealth on April 30, 1914, it appears that the Haverhill Gas Light Company, by vote of all its stockholders at a meeting duly called for the purpose, has changed the purpose for which it was incorporated to read as follows: "The purpose for which the corporation is constituted is the making, selling and distributing of gas for light, and for heating, cooking, chemical and mechanical purposes in the city of Haverhill and in the towns of Groveland and Merrimac in the Commonwealth of Massachusetts."

In accordance with a certificate issued by the Secretary of the Commonwealth on Dec. 7, 1914, the name of the Amherst Power Company was changed to Turners Falls Power and Electric Company, and on Dec. 30, 1914, this company filed with the Secretary a certificate showing that by vote of all of its stockholders at a meeting duly called for the purpose it had changed its purpose to read as follows: "For the purpose of making, generating and manufacturing electricity within this Commonwealth by means of water power, steam power or otherwise, and of purchasing, storing, transmitting, distributing or selling electricity within the Commonwealth."

On Feb. 11, 1914, in accordance with a certificate issued by the Secretary of the Commonwealth, the name of the Shirley Light, Heat and Power Company was changed to the Shirley Electric Company.

On April 13, 1914, the Nashua River Paper Company was organized under the business corporation law, with an authorized capital of \$250,000 for the purpose, among others, of manufacturing and selling "incidentally electricity for light, heat and power."

Pursuant to the requisite votes of the inhabitants of the town of South Hadley to acquire a plant for the distribution of electricity, the South Hadley Falls Electric Light Company availed itself of its right to sell and convey to the town its property. The parties were unable to agree upon the price to be paid and the property to be included in the conveyance, and commissioners were appointed in accordance with the provisions of section 11 of chapter 34 of the Revised Laws, as amended by section 1 of chapter 410 of the Acts of 1905. Before the case was heard the parties came to an agreement upon the property to be included in the conveyance, its depreciated value, and a certain sum to be added on account of the severance of the property of the company located in Granby. The commissioners found that there was due the company the sum of \$30,548.30. Their award has been accepted by both parties. On April 11, 1914, the company surrendered the possession of its plant, and it has since been operated by the town.

HYDRO-ELECTRIC COMPANIES.

An important feature of the act codifying the gas and electric laws (chapter 742 of the Acts of 1914) was the extension of the supervision of the Board to the so-called hydro-electric companies. As the act did not take effect until Aug. 1, 1914, no returns have yet been filed by such companies, and they are not covered in the financial and statistical matter included in this report. So far as known to the Board, they are few in number, and their general characteristics, their generating plants and the extent of their transmission lines, if any, appear in the following statement and are indicated on the accompanying map:—

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1. CENTRAL MASSACHUSETTS POWER COMPANY.

In 1912 a voluntary association was organized with the above title, and acquired the hydro-electric plant theretofore owned by the Central Massachusetts Electric Company situated on the Quaboag River in Palmer. In 1914 the association acquired the steam plant of the same company. Its hydraulic plant has with its present installation an estimated capacity of 900 kilowatts. Its steam plant has a capacity of 2,250 kilowatts. It sells electricity at its power station to the electric company and the Springfield Street Railway Company, and owns no transmission or distribution lines. It had outstanding on Oct. 15, 1914, 2,985 preferred shares of the expressed value of \$100 each, entitled to preferential cumulative dividends at the rate of 6 per cent. per annum, and 3,000 common shares of no expressed value.

2. FRANKLIN COUNTY POWER COMPANY.

In 1914 a voluntary association was organized with the above title, and acquired a developed water power on the Millers River between the towns of Erving and Wendell. The present owners have installed an electric equipment with a capacity of 300 kilowatts. The association owns no transmission lines, and the electricity generated is delivered and sold at its station to the mill there located and to the Athol Gas and Electric Company. The association has outstanding 900 preferred shares of the expressed value of \$100 each, entitled to preferential cumulative dividends at the rate of 6 per cent. per annum, and 900 common shares of no expressed value.

3. HOLYOKE WATER POWER COMPANY.

This company is a corporation duly established by the laws of the Commonwealth with a capital stock of \$1,200,000. Its original charter may be found in chapter 6 of the Acts of 1859, and other special laws have been subsequently enacted affecting it. It owns an important hydraulic development on the Connecticut River at Holyoke. Most of the hydraulic power is sold in Holyoke to local manufacturers, but the company has

also at Holyoke an hydro-electric station with an installation of 1,500 kilowatts in water, and 1,500 kilowatts in steam, units. The electricity generated is transmitted by lines owned by the company and sold to power customers, of whom some are located in Holyoke and others in South Hadley.

4. MILLERS RIVER POWER COMPANY.

This company was organized under the business corporation law on Feb. 6, 1913, with an authorized capital of \$1,000,000, for the following purposes: —

1. To sell, buy, lease or otherwise deal in power of all kinds however the same may be generated, or in whatever form such power may be; and to engage in the business of purchasing, holding and leasing water rights and water power; and to construct, purchase, hold, own, lease, maintain and operate dams, reservoirs, power houses, canals and other structures and appurtenances necessary, useful or convenient for the development of power, including acquiring and holding any and all real estate or interests in real estate necessary or proper for the conduct of said business, not, however, including the right to take or condemn land or to exercise franchises in public ways or by any county, city or town.

2. To acquire, hold, own, assign, transfer, sell, mortgage or pledge or otherwise deal in the capital stock, bonds, notes or other obligations of any other corporation or corporations, association or associations, existing under the laws of the Commonwealth of Massachusetts or any other State, territory or county so far as is permitted by the laws of the Commonwealth of Massachusetts; and to guarantee the stock, notes, bonds or other obligations or contracts of such corporation or corporations, association or associations, or to do any act or thing designed to protect, preserve, improve or enhance the value of any such stock, notes, bonds or other obligations or contracts.

It owns certain undeveloped water privileges on Millers River, and has issued and has now outstanding capital stock to the amount of \$500,000, but it is not an operating company.

5. MONUMENT MILLS.

This company is a corporation chartered by chapter 217 of the Acts of 1850 for the purpose of manufacturing cotton and woolen goods in Great Barrington. In 1893 it added to the business for the transaction of which it was incorporated "making, buying, selling and transmitting electricity for light,

heat and power." It has a capital stock outstanding of \$500,000, and owns two power plants on the Housatonic River, — one at Glendale and the other at Housatonic. The electric equipment at these plants consists of water units of 500 kilowatts capacity at each plant and a steam unit at one plant of 500 kilowatts capacity. The electricity generated is used in the company's mills and other buildings, and the surplus current is sold to the Great Barrington Electric Light Company and the Stockbridge Lighting Company. The company owns no transmission lines, and all of the purchasers bring their respective lines to its power plants for the electricity supplied to them. The manufacture and sale of electricity is a minor portion of the business of the company.

6. NEW ENGLAND POWER GROUP.

The Connecticut River Power Company of New Hampshire is a Vermont and New Hampshire corporation owning and operating an hydro-electric development on the Connecticut River at Vernon, Vt., a few miles north of the Massachusetts line. This plant has an installed capacity of 20,000 kilowatts. Its capital stock outstanding is \$2,000,000 and bonds, \$2,000,000. It owns transmission lines in New Hampshire and Vermont delivering current at Brattleboro and Bellows Falls, and to the lines of the Connecticut River Transmission Company at the Massachusetts line.

The New England Power Company is a corporation organized in 1911 under the Massachusetts business corporation law, and has outstanding a capital stock of \$5,000,000 and bonds of \$3,500,000. It owns four hydro-electric developments on the Deerfield River, three of which are located near Shelburne Falls, with an installed capacity of 6,000 kilowatts, and which have been in operation for two years, and the fourth in the town of Florida, 2 miles above Hoosac Tunnel, just placed in operation, with an installed capacity of 15,000 kilowatts. It owns no transmission lines and delivers electricity at its several power stations to the Connecticut River Transmission Company. A Vermont corporation, the Deerfield River Power Company, owns a large storage reservoir at the headwaters of the Deerfield River in Vermont, and other undeveloped water and

storage privileges in Vermont between the source of the river and the Massachusetts line. The storage reservoir already built and another contemplated are designed to equalize the flow of the river throughout the year.

The Connecticut River Transmission Company was organized in 1908 under the general laws of Massachusetts, and its corporate purposes have been fully stated in previous reports. Its outstanding capital stock is \$1,195,000. Its high-tension lines have been constructed from the power plants of the New England Power Company, and from convenient points on the Massachusetts line to receive the electricity generated at Vernon, to substations at Adams, Clinton, Fitchburg, Gardner, Millbury, Ware and Worcester, and to the Rhode Island and Connecticut lines to be there transformed and sold. At Clinton its lines reach the power station of the Wachusett Reservoir, and take over the electricity there generated. At certain of the points named connection is made with steam plants with which arrangements exist for supplementing its water-generated electricity in periods of low water. Its lines furnish the means whereby the electricity generated at Vernon and on the Deerfield River, as above described, is marketed in part to private-power consumers and in part to other electric companies and to municipal plants.

All of the companies described, as well as the Bellows Falls Canal Company, owning an hydraulic plant at Bellows Falls, by a system of holding companies described in previous reports, have a common control, and have been developed and are operated as integral parts of one system.

7. TURNERS FALLS GROUP.

The Turners Falls Company is a corporation originally chartered in 1792 and given its present name by chapter 275 of the Acts of 1866, and has been the subject of other special laws. Its capital stock outstanding is \$2,500,000. It owns an important hydraulic development on the Connecticut River at Turners Falls, and sells by long-term leases permanent and surplus water power to mills located along its canal. In addition it has owned and operated for some years an hydro-electric plant with an installed capacity of 5,000 kilowatts, and

has sold electricity at its power station to the Greenfield Electric Light Company and Amherst Power Company. It owns no transmission lines. During the past two years it has had under construction an enlargement and extension of its canal and forebay, with a consequent increase of head, and another power house with an installed capacity when completed of 36,000 kilowatts.

The Turners Falls Power and Electric Company (formerly Amherst Power Company) is a corporation organized in 1907 under the general laws of the Commonwealth for purposes which have been fully set forth in previous reports. It has outstanding capital stock of \$450,000 and mortgage notes of \$250,000. It has a high tension transmission line from the power station of the Turners Falls Company through Montague, Leverett, Amherst, Granby, Chicopee, West Springfield and Agawam to Springfield, with a branch line from Amherst to the steam station of the Easthampton Gas Company at Mt. Tom station on the Boston & Maine Railroad. It is selling the electricity purchased of the Turners Falls Company to the Amherst Gas Company, Easthampton Gas Company, Greenfield Electric Light and Power Company and Agawam Electric Company, as well as to certain large power users along its lines. In turn it purchases electricity from the Greenfield and Easthampton companies and also from the United Electric Light Company of Springfield and the Connecticut River Transmission Company to supplement its water-generated electricity in periods of low water.

The two companies which have been described, while not having strictly a common ownership, have at any rate such a community of interest with the Greenfield, Amherst, Easthampton and Agawam companies that for some years past their respective developments have been along lines such as to make them integral parts of one system.

8. WARREN POWER COMPANY.

This is a corporation organized under the general laws of this Commonwealth in 1912, with an authorized capital of \$100,000. Its purposes have been set forth in a previous report. It owns a water power on the Quaboag River in Warren, Palmer and Brimfield, which is but partially developed by a

dam and raceway. It has also acquired pole locations for lines in neighboring towns, but it has no power plant or lines as yet, and is not an operating company.

WATER COMPANIES.

By chapter 787 of the Acts of 1914 the Board was given "general supervision of all corporations and companies engaged in the distribution and sale of water in this commonwealth and occupying the public streets with their mains and pipes for that purpose." This act did not take effect until Aug. 1, 1914, and no returns have yet been filed by these companies with this Board. By chapter 660 of the Acts of 1913 such companies were required to file with the Commissioner of Corporations a report in the month of January of each year of its financial condition and operations during the preceding calendar year. The following is a list of all of such companies known to the Board, with their respective locations and outstanding capital stock and bonds.

NAME.	Locality.	Capital Stock.	Bonds.
Amherst Water Company, . .	Amherst, ...	\$150,000	-
Ashfield Water Company, . . .	Ashfield, ...	15,400	-
Aspinwall Water Company, . .	Lenox, ...	10,000	-
Barnstable Water Company, . .	Barnstable, ...	75,000	\$75,000
Belchertown Water Company, . .	Belchertown, ...	- ¹	-
Berkshire Water Company, . .	Lee, ...	20,000	20,000
Brant Rock Water Company, . .	Marshfield (Brant Rock), . .	5,000	-
Bridgewater Water Company, . .	Bridgewater, ...	100,000	-
Cheshire Water Company, . .	Cheshire, ...	15,000	-
Cohasset Water Company, . .	Cohasset, ...	89,300	65,000
Cottage City Water Company, . .	Oak Bluffs, ...	100,000	75,000
Cummington Water Company, . .	Cummington, ...	- ²	-
Dedham Water Company, . .	Dedham, ...	200,000	100,000
East Mountain Water Company, . .	West Stockbridge, ...	4,000	-
Edgartown Water Company, . .	Edgartown, ...	32,500	32,500
Fairhaven Water Company, . .	Fairhaven, ...	125,000	-
Grafton Water Company, . .	Grafton, ...	80,000	-
Granville Center Water Company, .	Granville, ...	6,000	-

¹ No return filed with Commissioner of Corporations.

² Chartered in 1914.

NAME.	Locality.	Capital Stock.	Bonds.
Groton Water Company, ...	Groton, ...	\$31,000	-
Hill Water Company, ...	Stockbridge, ...	- ¹	-
Hingham Water Company, . . .	Hingham, ...	300,000	\$120,000
Holliston Water Company, . . .	Holliston, ...	50,000	50,000
Housatonic Water Works Company, .	Great Barrington (Housatonic),	40,000	-
Humarook Beach Water Company, .	Scituate (Humarook Beach), .	- ²	-
Knox Hill Water Company, . . .	Palmer, ...	1,925	-
Lenox Water Company, ...	Lenox, ...	86,600	84,000
Ludlow Manufacturing Company, .	Ludlow, ...	29,000	-
Lunenburg Water Company, . . .	Lunenburg, ...	- ²	-
Marshfield Water Company, . . .	Marshfield, ...	- ²	-
Medfield Water Company, . . .	Medfield, ...	24,000	-
Milford Water Company, ...	Milford, ...	200,000	-
Millbury Water Company, ...	Millbury, ...	113,000	85,000
Mountain Spring Water Company, .	Southampton, ...	1,500	-
Northfield Water Company, . . .	Northfield, ...	2,000	-
Norton Water Company, ...	Norton, ...	75,000	75,000
Norwell Water Company, ...	Norwell, ...	- ²	-
Onset Water Company, ...	Wareham, ...	25,000	20,000
Oxford Water Company, ...	Oxford, ...	35,000	35,000
Palmer Water Company, ...	Palmer, ...	30,000	30,000
Riverside Water Company, . . .	Gill, ...	10,000	-
Sagamore Water Company, ...	Sagamore, ...	- ²	-
Scituate Water Company, ...	Scituate, ...	220,000	100,000
Sheffield Water Company, ...	Sheffield, ...	20,000	20,000
South Egremont Water Company, .	South Egremont, ...	8,800	6,000
Southbridge Water Supply Company,	Southbridge, ...	100,000	-
Stockbridge Water Company, . . .	Stockbridge, ...	43,000	13,000
Sunderland Water Company, . . .	Sunderland, ...	10,700	-
Wannacomet Water Company, . . .	Nantucket, ...	45,000	45,000
Westford Water Company, ...	Westford, ...	40,000	35,000
Westhampton Water Company, . .	Westhampton, ...	1,500	-
Weston Water Company, ...	Weston, ...	50,000	50,000
Williamstown Water Company, . .	Williamstown, ...	100,000	-

¹ No return filed with Commissioner of Corporations.² Chartered in 1914.³ No stock issued.

ABATEMENT OF SMOKE.

The organization of the work imposed upon the Board by the provisions of chapter 651 of the Acts of 1910, relative to the abatement of smoke in Boston, Brookline, Cambridge, Chelsea, Everett and Somerville, has not been changed during the calendar year 1914. The Board has continued its policy of making prompt investigations of all complaints received, with notice of the resulting observations to the parties concerned, followed by further observations after a reasonable interval to permit correction of improper conditions. The inspectors have also continued to make, on their own initiative, periodic and systematic examinations and tests throughout the district, and the number of such investigations far exceeds the number of complaints received by the Board. The inspectors have made it a practice to follow up detected violations of the law by an immediate examination of the offending premises, with a view to ascertain the cause. By this means violations due to careless or ignorant firing have been promptly brought to the attention of those in charge and practical suggestions made for changes in installations and firing which in many instances have proved an effective preventive of further violations.

The Board has given five public hearings, and in two instances has found it necessary to issue the formal order required by the statute as a preliminary to proceedings in court. Such proceedings were subsequently brought, resulting in the issue of restraining orders by the Superior Court and convictions and fines in the municipal court.

It has been pointed out in previous reports that the law is not designed to prevent the emission of all smoke. A very considerable amount may be emitted which does not fall within the proscribed grades, and may become annoying on days when the atmosphere is heavy or when the wind is blowing in certain directions. The liberality of the provision with respect to the emission of smoke by locomotives in and about round-houses has emphasized this characteristic of the law, and has left the Board without any remedy under it in one especially offensive instance. After a careful study of this situation the

Board is convinced that the law in this respect may be made more stringent and still be consistent with the purpose of its framers, to establish requirements which are reasonable and possible of compliance. A specific recommendation to this end is embodied in another part of this report.

The work of the Board has included a persistent effort to educate fuel users to the importance of the law in their own interests and to its workable character. While it has been the purpose and policy of the Board to assist them, so far as may be properly done, in adopting the best methods of complying with its requirements, yet emphasis has been laid on the fact that such assistance in no way relieves those controlling the operation of stacks from its observance. The results so far obtained in diminishing the emission of smoke in the district have been due not merely to the vigilance of the inspectors but to the active co-operation of those interested in the passage of the law, the various organizations of locomotive and stationary engineers and firemen and nearly all of the larger fuel users.

The Board presents the following summarized comparative statement of this division of its work for the year ending Nov. 30, 1914, and the three preceding years: —

Recorded observations:—	1911.	1912.	1913.	1914.
Stationary stacks, ...	4,728	21,033	27,423	28,126
Locomotive stacks, ...	3,500 ¹	4,341	7,393	12,903
Marine stacks, ...	50	739	608	651
Total, ...	8,278	26,113	35,424	41,680

Observations recorded showing the
emission of smoke in excess of
the amount allowed by the
act: —

Stationary stacks, ...	732	1,188	930	934
Locomotive stacks, ...	157	204	252	351
Marine stacks, ...	5	28	43	49
Total, ...	894	1,420	1,225	1,334

¹ Estimated. Actual record of only those cases where amount of smoke exceeded that allowed by the act.

Percentage of observations in which
violations were found:—

	1911.	1912.	1913.	1914.
Stationary stacks, ...	15.5	5.6	3.3	3.3
Locomotive stacks, ...	3.5	4.7	3.4	2.7
Marine stacks, ...	10.0	3.8	7.0	7.6

Recorded observations of stationary
stacks emitting smoke in excess
of the amount allowed by the act,
due to the carelessness of those
immediately responsible for their
operation, ...

— 944 773 786

Recorded observations of stationary
stacks emitting smoke in excess
of the amount allowed by the act,
due to overloading the plant, .

— 224 157 113

Stationary stacks upon which recorded
observations have been made
may be classified as follows:—

Public service, ...	53	52	115	126
Manufacturing plants, ...	455	650	485	605
Office buildings, ...	253	435	297	351
Residences, ...	11	4	2	0
Total, ...	772	1,141	899	1,082

Stationary stacks upon which recorded
observations showed smoke
emitted in excess of the amount
allowed by the act may be classi-
fied as follows:—

Public service, ...	12	11	64	21
Manufacturing plants, ...	388	212	225	194
Office buildings, ...	74	64	76	99
Residences, ...	1	0	2	0
Total, ...	475	287	367	314

Number of stacks found after first no-
tice or visit of chief inspector to
have ceased emitting smoke in
excess of the amount allowed by
the act, ...

345 119 174 261

Additional number of stacks so found
after further notices or visits, .

90 166 186 41

Number of stacks from which the emission of smoke contrary to the requirements of the act had been observed and had not ceased at the close of the year: —

	1911.	1912.	1913.	1914.
Public service, ...	2	0	0	0
Manufacturing plants, ...	32	2	6	1
Office buildings, ...	6	0	1	0
Total, ...	40	2	7	1

Complaints received: —

	1910.	1911.	1912.	1913.
December, ...	10	1	3	7

	1911.	1912.	1913.	1914.
January, ...	7	12	3	7
February, ...	2	6	22	4
March, ...	4	4	9	4
April, ...	4	3	4	7
May, ...	9	7	16	8
June, ...	0	2	7	13
July, ...	4	1	3	13
August, ...	0	7	8	2
September, ...	2	4	6	3
October, ...	2	7	10	6
November, ...	6	1	5	5
Total, ...	50	55	96	79

Number of public hearings, ... 2 1 1 5

Number of prosecutions of violations of

the order of the Board, ... — — 1 2

VOLUNTARY ASSOCIATIONS.

By the provisions of section 148 of chapter 742 of the Acts of 1914, "Trustees of a voluntary association under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares, who own or control a majority of the capital stock of a gas or electric company, . . . shall annually on or before the first day of April file . . . with the board a statement showing the number of shares of such company owned or controlled by

them and the stockholders of record on the books of such company in whose name such shares are held." Under this act statements were filed with this Board by the trustees of the following-named voluntary associations, viz.: —

NAME OF VOLUNTARY ASSOCIATION.	Names of Gas or Electric Light Companies owned or controlled.	Number of Shares owned or controlled by Association.	Total Shares outstanding.
Boston Electric Associates,	Buzzards Bay Electric Co.,	105	110
	Vineyard Haven Gas and Electric Light Co.,	95	100
	Vineyard Lighting Co.,	245	250
Cambridge Electric Securities Company,	Cambridge Electric Light Co.,	9,000	9,000
	Blackstone Electric Light Co.,	400	400
Central Massachusetts Light and Power Company,	Central Massachusetts Electric Co.,	1,500	1,500
	Union Light and Power Co.,	1,528	1,528
	Ware Electric Co.,	570	570
Commonwealth Gas and Electric Companies,	Athol Gas and Electric Co.,	3,250	3,250
	Marlboro-Hudson Gas Co.,	2,470	2,470
Ludlow Manufacturing Associates,	Ludlow Manufacturing Co.,	500	500
	Boston Consolidated Gas Co.,	151,116	151,246
	East Boston Gas Co.,	22,708	23,000
Massachusetts Gas Companies,	Citizens' Gas Light Co. of Quincy,	3,830	3,830
	Newton and Watertown Gas Light Co.,	5,800	5,800
	Adams Gas Light Co.,	500	600
	Arlington Gas Light Co.,	3,310	3,975
	Ayer Electric Light Co.,	300	300
	Clinton Gas Light Co.,	246	246
	Gloucester Gas Light Co.,	2,926	3,000
	Harvard Gas and Electric Co.,	120	120
	Leominster Electric Light and Power Co.,	800	800
	Leominster Gas Light Co.,	497	1,350
	Lexington Gas Co.,	400	400
Massachusetts Lighting Companies,	Milford Electric Light and Power Co.,	400	400
	Milford Gas Light Co.,	713	723
	Mill River Electric Light Co.,	150	150
	North Adams Gas Light Co.,	2,000	2,000
	Northampton Electric Lighting Co.,	1,174	1,174
	Northampton Gas Light Co.,	4,798	4,800
	Spencer Gas Co.,	968	975
	Williamstown Gas Co.,	400	400
Massachusetts Light and Traction Companies,	Worcester County Gas Co.,	2,850	2,850
	Barnardston Acetylene Light Co.,	22	23
New England Company,	Hatfield Gas Co.,	80	95
	Connecticut River Transmission Co.,	11,950	11,950
	Malden Electric Co.,	7,823	8,980
	Malden and Melrose Gas Light Co.,	19,482	20,396
North Boston Lighting Properties,	Salem Electric Lighting Co.,	9,825	9,900
	Suburban Gas & Electric Co.,	6,963	7,435
Old Colony Light and Power Associates,	Plymouth Electric Light Co.,	1,772	1,800
	Provincetown Light and Power Associates,	500	500

RECOMMENDATIONS FOR LEGISLATION.

In enacting the codification of the gas and electric laws (chapter 742 of the Acts of 1914) such pending measures as the committee had reported upon favorably were included. One of these measures was that of substituting the Board for the special commission to determine what property ought to have been included, and the value thereof, in the conveyance made by a company to a municipality which has voted to acquire a lighting plant. The proper changes in phraseology to accomplish this result were embodied in section 101 of the chapter, but in section 100 the word "commissioners," wherever it occurred, was not changed to "board," in harmony with the purpose of this amendment of the existing law. While this oversight would not probably raise any serious question as to the proper interpretation of the two sections in question, yet it seems desirable that their phraseology should be made consistent in form, as well as in substance. In section 148 there is a similar oversight. This section was not made to include the amendment of section 1 of chapter 441 of the Acts of 1909 enacted in chapter 471 of the Acts of 1914. The Board recommends that both sections 100 and 148 be amended in conformity with these suggestions, and submits herewith for this purpose the accompanying bill, marked "A."

Chapter 787 of the Acts of 1914, providing for the supervision of water companies by this Board, was introduced early in the session, but was passed subsequent to the enactment of the codification of the gas and electric laws. In its section 5 the provisions of a large number of the sections of the codification of the gas and electric laws were extended so as to include and apply to water companies. Among these provisions are those relating to the issue of stock and bonds. In its sections 6 and 7, sections 24 and 26 of chapter 109 of the Revised Laws were amended so as to bring water companies within the jurisdiction of this Board in respect to the issue of stock and bonds, and in its section 8, chapter 477 of the Acts of 1908, as amended by chapter 374 of the Acts of 1910, was amended for a similar purpose. In its section 12 the sections

of chapter 109 of the Revised Laws, referred to above, were included in certain provisions of law repealed. In view of the incorporation in section 5 of the provisions of the codification of the gas and electric laws relating to the same matters, sections 6, 7 and 8 are in a measure inconsistent and, in any event, unnecessary.

Again, chapter 660 of the Acts of 1913 provides that the State Department of Health shall furnish to the Commissioner of Corporations certain assistance in matters relating to the issue of stock and bonds by water companies, and in the second section it provides that water companies shall make an annual return to the Commissioner of Corporations in the month of January of each year for the preceding calendar year. By section 5, chapter 787 of the Acts of 1914, the powers heretofore exercised by the Commissioner of Corporations with respect to the issue of stock and bonds by water companies have, as already described, been transferred to this Board, and water companies are required to make an annual return to this Board similar to that provided in section 2 of chapter 660 of the Acts of 1913, but for the year ending on the thirtieth day of June. In order to make these provisions consistent this Board should be given the power vested in the Commissioner of Corporations by section 1 of chapter 660 of the Acts of 1913, and sections 2 and 3 of that act should be repealed. To carry out these various recommendations respecting water companies the Board submits the accompanying bill marked "B."

Chapter 651 of the Acts of 1910, on the abatement of smoke in the city of Boston and vicinity prohibits the emission of smoke of a degree of darkness or density equal to No. 3 of the Ringelmann Chart or greater by the stacks of steam locomotives, "for more than twenty seconds in any one period of five minutes," with the proviso that stacks of locomotives "in and about round houses, may emit smoke for thirty minutes during the period when the fire is being built, or rebuilt after cleaning." There has been considerable complaint, and the Board has held one largely attended hearing, with respect to the emission of large volumes of smoke by locomotives standing in and about the roundhouses of one of the railroads in a crowded part of the city. Owing to the liberality of the provision relat-

ing to the emission of smoke in and about roundhouses, already quoted, no violations of the law have been observed, although a large number of observations have been made. In fact, a violation of the law has not even been approached, except in one instance, while the smoke was under observation. In the opinion of the inspectors, after three years of careful inspection and co-operation by the employees of the various railroads, emission of No. 3 smoke or greater in building or rebuilding fires of locomotives for long periods is due to carelessness or want of proper instructions in regard to suitable methods of fuel economy. In the opinion of the Board the period of thirty minutes in the proviso, already quoted, can be reasonably cut down to fifteen minutes, and this period should be still further cut progressively to a requirement of not exceeding five minutes in the year 1917 and thereafter. The Board submits herewith a bill embodying this recommendation, designated "C."

A. — AN ACT TO AMEND THE LAWS RELATIVE TO THE MANUFACTURE, DISTRIBUTION AND SALE OF GAS AND ELECTRICITY.

Be it enacted, etc., as follows:

SECTION 1. Section one hundred of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen is hereby amended by striking out the word "commissioners," in the twenty-eighth and fifty-sixth lines thereof, and inserting in place thereof the word:— board.

SECTION 2. Section one hundred and forty-eight of said chapter is hereby amended by inserting after the words "shares are held", in the fourteenth line thereof, the following sentence:— Such trustees shall also within thirty days after the adoption of any amendment of such instrument or declaration file a copy thereof with the board, the said commissioner and said clerk, — so that said section as amended shall read as follows:— *Section 148.* Trustees of a voluntary association under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares, who own or control a majority of the capital stock of a gas or electric company, shall file a copy of such written instrument or declaration of trust with the board, the commissioner of corporations and the clerk of every city or town in which such association has a usual place of business, and shall annually, on or before the first day of April, file with the commissioner of corporations and with the board a statement showing the number of shares of such company owned or controlled by them and the stockholders of record on the books of such company in whose names such shares are held.

Such trustees shall also within thirty days after the adoption of any amendment of such instrument or declaration file a copy thereof with the board, the said commissioner and said clerk. Every such trustee who fails to comply with the foregoing requirements shall for such failure be liable to a fine of not more than five hundred dollars or to imprisonment for the term of three months.

SECTION 3. This act shall take effect upon its passage.

B. — AN ACT TO AMEND THE ACT PROVIDING FOR THE SUPERVISION OF WATER COMPANIES BY THE BOARD OF GAS AND ELECTRIC LIGHT COMMISSIONERS.

Be it enacted, etc., as follows:

SECTION 1. Sections six, seven and eight of chapter seven hundred and eighty-seven of the acts of the year nineteen hundred and fourteen are hereby repealed.

SECTION 2. Section one of chapter six hundred and sixty of the acts of the year nineteen hundred and thirteen is hereby amended so as to read as follows: — *Section 1.* In all proceedings conducted by the board of gas and electric light commissioners in accordance with the law relating to the petition of any water company for authorization to issue capital stock or bonds, and in all matters connected with the determination by said board of any question relating thereto and before any such authorization is given, said board may require and the state department of health shall, without charge, furnish to said board engineering services and advice for its assistance and guidance in such proceedings.

SECTION 3. Sections two and three of chapter six hundred and sixty of the acts of the year nineteen hundred and fourteen are hereby repealed.

SECTION 4. This act shall take effect upon its passage.

C. — AN ACT TO AMEND THE ACT PROVIDING FOR THE ABATEMENT OF SMOKE IN THE CITY OF BOSTON AND VICINITY.

Be it enacted, etc., as follows:

SECTION 1. Section two of chapter six hundred and fifty-one of the acts of the year nineteen hundred and ten is hereby amended by striking out the word "thirty", in line sixty-three thereof, and inserting in place thereof the word: — five, — and by adding after the words "after cleaning", in the sixty-fifth line, the following words: — *provided, however,* that during the calendar year nineteen hundred and fifteen said stacks may emit smoke for not more than fifteen minutes during said period, and during the calendar year nineteen hundred and sixteen said stacks may emit smoke for not more than ten minutes during said period, — so that the last eleven lines of said section as amended shall read as follows: — And *provided, further,* that stacks of locomotives, moving trains of six cars or more, be permitted to emit smoke in any five-minute period for ten seconds in excess of that already provided for in this act, and that stacks of Class

VI, in and about roundhouses, may emit smoke for five minutes during the period when the fire is being built, or rebuilt after cleaning; *provided, however*, that during the calendar year nineteen hundred and fifteen said stacks may emit smoke for not more than fifteen minutes during said period, and during the calendar year nineteen hundred and sixteen said stacks may emit smoke for not more than ten minutes during said period. The number of minutes or seconds during which smoke may be emitted in any period as provided in this section shall be deemed to mean the aggregate number of minutes or seconds, and such minutes or seconds need not be consecutive.

SECTION 2. This act shall take effect upon its passage.

ORDERS AND DECISIONS.

Price and Quality.

FRAMINGHAM PETITION.

This was a complaint, under section 34 of chapter 121 of the Revised Laws, by the selectmen and a special committee of the town relative to the price charged for gas by the Framingham Gas, Fuel and Power Company.

A public hearing was given in Framingham at which the complainants and the company were represented, the former by counsel and the latter by certain of its officers.

The filing of the complaint followed after a protracted series of negotiations between the company and the selectmen, or a special committee of the town, looking to a reduction in price. During these negotiations certain offers to reduce the price were made by the company, but were later withdrawn.

At the date of the complaint the company was charging for its gas according to the amount used, in accordance with the following schedule: for less than 1,000 cubic feet a month, \$1.80 a thousand. From this price, for payment made on or before the 15th of the month, a discount of 10 cents a thousand if the bill is for 1,000 and under 2,000 feet; of 25 cents a thousand if the bill is for 2,000 and under 10,000 feet; of 35 cents a thousand if the bill is for 10,000 feet or over; special discounts of 42½, 55, 60 and 70 cents a thousand are allowed to certain large consumers in consideration of the quantities used by them respectively. Subsequent to the hearing the net price to consumers of less than 2,000 feet was reduced to \$1.65 without change in the other prices.

The difficulty incident to a complete investigation of the company has been greatly increased by the disappearance of the books containing its accounts prior to the purchase of the stock by its present owners, into whose possession apparently these books never came. Other sources of information have been exhaustively examined for the facts necessary to the Board's conclusions.

The company was organized in 1889 and began to supply gas in January, 1891. For nearly seven years it supplied a non-illuminating water gas designed solely for fuel or for lighting by heating to incandescence a refractory material attached to the burner. Its net prices ranged from 75 to 40 cents a thousand, according to the quantity used, until in 1895 prices were raised to a maximum of 80 cents and a minimum of 50 cents. Late in 1897 the process of manufacture was modified so as to produce an illuminating gas for which higher net prices were charged, ranging from \$1.90 to \$1.25 a thousand. Until after this change its annual receipts were less than its operating expenses.

The company began business with a capital stock of \$75,000 and bonds of an equal amount. The stock appears to have been issued almost entirely for the license from the town, for patent rights and for services of the promoters. The only money actually spent for constructing the original works seems to have been derived from the bonds. Some of these were issued avowedly for the purpose of constructing mains in Framingham Centre and in Saxonville, but no mains have ever been laid in either village. A little less than five miles of street mains now remain in its possession of the original property of the company. About 30,000 feet of land, which cost approximately \$2,000, with two brick buildings, the holder and the purifiers, have recently been sold to the West Boston Gas Company.

From the time when the company started to the close of the fiscal year of June 30, 1901, it had expended for additions to plant a little less than \$19,000. This included the cost of about four miles of mains, added to the five miles owned by the company when it began business. At that time, in addition to the stock and bonds originally issued, the company had out-

standing upwards of \$90,000 of floating liabilities, which included nearly \$58,000 for accumulated overdue interest on bonds and notes, and about \$34,000 of ordinary notes. During that year the original stockholders, who at the time were understood to be also the owners of the bonds as well as the notes, had for the most part disposed of their interest in the company. Of the origin of these notes and the reason for their existence it is difficult to state with certainty. Some of them evidently represented the cost of additions to plant; others undoubtedly represented losses resulting from the conduct of the business. Whatever actual expenditure these notes may have originally represented, they were evidently then regarded by the holders as of no real value, and passed with the stock and bonds to the new owners, who thereupon represented to the Board that they were worthless.

In that year the new owners, desiring to refund the bonds at a lower rate of interest, asked the approval of the Board for an issue of refunding bonds to the amount of \$50,000, for which were to be cancelled bonds to the amount of \$75,000, claims for overdue interest for about \$58,000 and the \$34,000 of notes already referred to, representing all the bonded and floating debt of the company. Upon this condition and for the purpose of the cancellation of the entire volume of debt described, bonds for \$50,000 were approved and issued. The old bonds and overdue interest claims were cancelled. Apparently the \$34,000 notes also were cancelled, but upon this point the evidence is not altogether clear; the assurance that they would be preceded the Board's decision upon the new bonds, and the company's return for the year 1902 specifically stated that all the bonds, notes and overdue interest, as above described, had been cancelled. A further issue of bonds to the amount of \$5,000 to pay for actual additions to plant was approved, and these bonds to the amount of \$55,000 constitute those which were outstanding at the date of this petition. Very soon after the approval of the new bonds the principal owner of the stock and floating debt became bankrupt, and incidentally thereto the company in June, 1904, passed into the hands of receivers, who operated the company until some time in 1906. Upon the appointment of the receivers, notes and other debts for about

the above amount were presented to the receivers, who refused to recognize most of them as valid obligations of the company. Whether these claims were identical with those which were returned as cancelled cannot now be reliably determined.

During the receivership one of the receivers, who was also president of the company, having been elected to that position a very few days before the receivership, purchased from various parties all the bonds, having a par value of \$55,000, 105 shares of the stock, and between \$30,000 and \$34,000 of other claims against the company for a little less than \$60,000. Subsequently, 400 other shares of the corporation were acquired by the same receiver. These claims and certain others, which for the most part had been stricken from the books, were sold to the present owners of the stock at the same time that they acquired all of the stock and bonds purchased by the receiver. Apparently these claims, although purchased in the manner described, were not paid by the corporation nor bought with the company's money, notwithstanding that the profits were probably ample to have extinguished the claims on the basis of their purchase by the receiver.

That portion of the claims purchased as described, which had been stricken from the books by the receivers, was restored by the new owners, and all the claims which were thus retained upon the company's books, amounting to about \$34,000, are included in the note indebtedness of the company outstanding at the time when this petition was brought.

The history of the company's outstanding liabilities has been thus surveyed in order that the equities, which either the company as such or its present owners may have in their demands upon the public, may more clearly appear. In this investigation it has seemed unnecessary to take into consideration just what the present owners may have paid for the stock, bonds and claims purchased by them. Their total market value is fairly indicated by the amount necessary for their purchase by the receiver, and the Board has assumed that in the exercise of ordinary prudence the present owners would not pay appreciably more.

Since the acquisition of the property by the present owners, upon the termination of the receivership, in 1906, about \$28,000

has been expended for additions to plant, of which about \$16,000 was provided by notes and the remainder from profits. During this period the company has paid no dividends, but has regularly paid out of profits interest on its bonds and floating debt.

Two years ago it became apparent that the volume of business had outgrown, or would very soon exceed, the capacity of the plant of the Framingham company. It was publicly stated by the management that its credit had been exhausted and that the owners were unwilling to add to the existing issue of stock. From the history and description of the company's liabilities already given, this statement of the management may be assumed to be correct.

The owners of this company did, however, organize the West Boston Gas Company, and the new company built on land owned by the Framingham company, or adjacent thereto, a works capable of supplying the Framingham and certain other companies having a common control, and intended generally to supply any other companies which might be conveniently reached from its works. These new works began operation in November, 1912.

Since this petition was brought the West Boston company has purchased from the Framingham company all its gas works and the land on which they stood, leaving in the possession of the Framingham company only its street mains, services and meters, and such quick assets as represented its working capital. Since that purchase the Framingham company has bought all its gas from the West Boston company. From the proceeds of the sale of its works it has paid its outstanding bonds, and provision has been made for the payment of all of the promissory notes which it has issued on account of expenditures for new plant since the acquisition of the property by the present owners in 1906.

On June 30, 1913, the Framingham company had about 32 miles of mains, about 1,100 services and 1,600 meters in use, together with quick assets of a book value of \$37,000, including therein notes receivable for about \$22,000, representing, apparently, a part of the purchase money for its plant.

From this survey of the company's financial history it will be

seen that, at the time of the transfer of its gas works to the West Boston company, the outstanding stock and other liabilities of the Framingham company had little relation to the property which it was employing for the public convenience, or to the actual investment of the money of its security holders therein. So far as the proceeds of the stock of the West Boston company were applied solely to the payment of bonds and floating debt of the Framingham company, the aggregate debt and liabilities outstanding against the property were not diminished by this arrangement, but merely redistributed between the two companies in different form. Under such circumstances nothing in these transactions did or could make the present outstanding capital and debt of the Framingham company a proper measure of the basis for estimating the fair return. Neither is the price charged by the West Boston company for the gas supplied the Framingham company for distribution of controlling weight with respect to reasonable operating costs. The Board is bound to look behind the form of these transactions and to discover their substance. It purposes to give adequate protection to all of the money reasonably and honestly invested for the supply of gas in Framingham, whether the property thereby obtained is now owned by the Framingham or by the West Boston company. In this way it will, in fact, be allowing a fair return on the value of all of the property which is being actively and necessarily employed for the public convenience in Framingham, but it finds no sound reason why a price should be maintained for the purpose of permitting a return to be earned on stock or debt which does not fairly represent either such investment or such property.

After a careful examination of the company's property and operations the Board is of the opinion that the price hereinafter recommended is fair and reasonable.

The Board recommended that on and after the first day of May next the net price charged for gas by the Framingham Gas, Fuel and Power Company should not exceed \$1.40 a thousand cubic feet. (April 16, 1914.)

ROCKLAND PETITION.

This was a complaint in writing, under the provisions of section 34 of chapter 121 of the Revised Laws, by the selectmen of the town of Rockland of the price of electricity supplied by the Electric Light and Power Company of Abington and Rockland to be used for street lighting.

After due notice, a public hearing, as required by law, was held by the Board upon this complaint in Rockland.

In 1912, a committee, appointed by the town the preceding year to investigate municipal lighting, reported in favor of establishing a municipal plant. After the first of the two votes required by law for this purpose was adopted by the town, this petition was brought for a reduction in the price of street lights.

There was some evidence at the hearing of dissatisfaction with the quality of the street lighting, and that lamps which had been tested were found below the required candle power. In the making of a price, however, it is assumed that the company is bound to maintain the lamps in use at their normal efficiency, and the Board has ample authority to require this to be done. Usually this may be accomplished upon informal complaint, without formal proceedings, and the prices named in this decision are therefore made for lamps of the type described, maintained at their rated standard of illuminating power. The only question involved in the complaint before the Board is the price for the street lights.

The streets of the town are lighted by about 390 32 candle power 40-watt tungsten lamps, operated on a moonlight schedule, and in the winter time during all of the dark hours of the night, or approximately two thousand hours a year. For this service the town pays \$15.75 a lamp per year, and there was for a time a written contract between the town and the company at this rate. Since that contract expired the same service and rate have been continued, but without any express agreement. This company is also supplying electricity in the towns of Abington, Cohasset, Norwell and Scituate. All of these towns have their streets lighted with tungsten lamps, but in every case the lamps are of a higher wattage, the number in

use is smaller and the prices are higher than in Rockland. Abington and Cohasset are buying under five-year contracts.

The town committee, in its effort to discover what might be a fair price to require of the company, endeavored to value that portion of the company's plant within the town limits, and to ascertain at what price the town might be able to supply the lights from a municipal plant. This method necessarily assumes certain prices for commercial lighting and power, and the conclusions were based, in fact, upon the company's present prices for its commercial service. It was also urged upon the Board that conditions in Rockland were more favorable for the supply of electricity at a low cost than in the other towns supplied by the company, and that this justified correspondingly favorable prices there.

In the effort to determine a separate and distinctive price for street or commercial service, while care should be taken that the commercial service should not be required to carry the burden of the street lights or that street lights should not be made unduly high for the benefit of the commercial rates, it is, nevertheless, unnecessary, in order to avoid this, to undertake a precise determination of the separate cost of street lights as such, or that of any particular division of the commercial service or of the cost of service to one town wholly apart from its cost in the other towns or cities served by the company. The attempt to do something of the kind is not unusual, but the Board has been obliged in other cases to decide that such a course seems neither necessary nor desirable. Any such determination must necessarily depend upon many assumptions and theoretical considerations, and, while they may be of some importance or may throw some light upon the main question, they cannot in the present development of the business be of themselves, and alone conclusive. The difficulties and uncertainties incident to the unqualified acceptance of this method of finally determining a price are well illustrated in the more definite contention of the company, whose method of approach was very similar to that employed by the town.

It claimed that, from the well-known, wide experience of its management, the average investment per incandescent street lamp installed had been found to be \$67.50, of which \$60 was

for the requisite distribution and \$7.50 for the requisite station capacity; that upon this investment it was fairly entitled to earn about 20 per cent. or, in round figures, \$12, to cover interest, depreciation, maintenance and all operating expenses, except for lamp renewals and current; that to this \$12 should be added, in Rockland, \$2.63 for the cost of the hundred odd kilowatt hours measured at the switchboard necessary for the year's operation of each of the lamps installed and \$1.12 more per year for lamp renewals, thus making the cost per lamp \$15.75.

There are several obvious objections to the adoption of these figures. Upon this basis of investment per lamp installed, the company's distribution investment in Rockland exclusively for street lamps would be about \$24,000. Independent appraisals of the company's property were made in 1912 by engineers employed by the town and the company. The inventory for this appraisal was made by representatives of the town and the company together. The town's valuation of the company's entire property in Rockland was \$59,000. While the company's valuation was not submitted, it was stated not to vary more than a few thousand dollars from that made by the town. The town's engineer at the same time undertook to appraise separately the property in Rockland devoted exclusively to street lighting, and found its value to be \$14,600, an amount substantially less than that claimed by the company. If the town engineer's conclusions are even approximately correct, the \$12 used by the company becomes nearer \$8, and, upon the theory of either party, would justify a substantial reduction in the price. The Board has not been able to accept this valuation as altogether correct, but if charges are to be based upon investment, it may be noted that the ratio of this figure to the entire valuation corresponds more nearly to that of the incomes from the two divisions of the business than the figure given by the company.

The company is not now generating electricity, but is purchasing it from the Edison Electric Illuminating Company of Brockton. Upon the basis of the average price paid during the year ending June 30, 1913, the electricity necessary for each street lamp in Rockland cost at least \$1 less than the

amount named by the company, even allowing for the rather liberal estimate of line losses suggested by the company. The company's last return also indicates that the cost of lamp renewals was considerably less than \$1.12, even with a liberal allowance for cost of handling the lamps.

With a full recognition of the value and importance of the information submitted by both parties, it is, as already intimated, not to be regarded as covering all the factors of importance, but is to be used in connection with the broader considerations suggested by a study of the company's entire business, and with the advantages and disadvantages incident to its business as a whole.

In recognition of the materiality and importance of this proposition the company urged that the general state of its business would not permit a reduction in its street lighting charges. An examination of its affairs shows that for the last five or six years, notwithstanding a large and steady increase in output and gross earnings, its percentage of net earnings has steadily decreased; that its costs, in other words, have been a steadily increasing percentage of its income. It was contended by the company that, as these results were from causes beyond its control, it ought not to suffer any arbitrary reduction in its revenue until some improvement in these conditions should appear. The facts stated are not in dispute, but it was not claimed that they were due in any measure to the prices for street lighting, nor are the facts a conclusive answer to this complaint. While it may be conceded that a company's entire revenue may be no more than reasonable, it may nevertheless be true that the price charged for a distinctive portion of its service is unreasonably high. Electricity for power is admittedly sold at a price that affords a very small margin of profit. The growth of the company's business during the period referred to has been largely due to the sale of electricity for power. During the last five years the output for this purpose has quadrupled, while its income from this source has hardly more than doubled. These facts indicate pretty clearly that other factors than the street lighting are responsible for the situation over which the management expressed so much concern at the hearing. There is reason to expect that the

general conditions described will rapidly improve. Owing to its peculiar characteristics, the supply of power, although at low rates, is likely to be increasingly profitable, the total profits from that division of the business increasing rather than remaining fixed or diminishing. The confidence of the company in this opinion is indicated by a 10 per cent. reduction in its maximum net rate for lighting, which went into effect just prior to the hearing in this case. No reduction, however, was made or proposed for street lighting.

It is quite obvious that certain portions of the plant are devoted exclusively to street lighting; that certain items of operation are incurred solely for this purpose, and, relative to the amount of electricity used, the investment per unit may be greater for street than commercial lighting. Yet, on the other hand, street lighting has a far better load factor than most of the company's customers, especially those paying only the maximum net price. And hence, where certain differentials are offered, as is done by this company, to private consumers in recognition of the importance of the load factor in making rates for service, street lighting should not have this consideration entirely ignored when its price is to be determined. It may not be easy to assess this advantage with precision in a particular case, but the Board is satisfied, from its investigation of numerous cases, that it may go far to offset, if it does not entirely cancel, the effect of the additional fixed charges and operating expenses which may be attributed to street lighting.

In determining the price hereinafter named, the Board has endeavored to give due weight to the various considerations referred to, and is fully convinced that the company may supply the lights at the price named without in any degree impairing its ability to earn a reasonable return from its entire business on the value of all the property which is being actively and necessarily employed for the public convenience in the territory served by the company.

The Board recommended that on and after the first day of June, 1914, the price of the 40-watt tungsten incandescent lamps supplied by the Electric Light and Power Company of Abington and Rockland to the town of Rockland, burning on

the same schedule as heretofore, or approximately two thousand hours per year, so long as not less than 390 of said lamps are supplied to said town, should be not more than \$14 per lamp per year. (May 29, 1914.)

CAMBRIDGE PETITION.

This was a complaint in writing, under the provisions of section 34 of chapter 121 of the Revised Laws, by the mayor of the city of Cambridge of the price of electric light sold and delivered by the Cambridge Electric Light Company.

After due notice public hearings were held upon this complaint, at which the mayor was represented by the city solicitor and the company by its counsel and officers.

This company supplies electricity in Cambridge and to the municipal plant of Belmont, under a contract in force until 1916, at 3.6 cents per kilowatt hour measured at the town line. In addition the company furnishes lamp renewals to the commercial customers of the town at the rate of $\frac{1}{2}$ cent for each kilowatt hour sold by the town to such customers. With a maximum net price of 10 cents a kilowatt hour the company offers a variety of differential prices to its customers in Cambridge both for light and power and for off-peak loads, varying according to the respective customers' use of electricity, either in amount or duration. It does not seem necessary for the purposes of this decision to set forth these rates in detail.

The company has not had a written contract with the city with respect to street lights since 1905. On June 30, 1913, the company had installed the street lamps and was charging the respective prices set forth in the following schedule: —

- 605 Mazda 50-watt lamps on goosenecks, at \$20.65 a year.
- 20 Mazda 50-watt lamps on bridges, at \$20.37 a year.
- 111 Mazda 50-watt lamps on ornamental poles, at \$23.57 a year.
- 6 Mazda 60-watt lamps on goosenecks, at \$13.98 a year.
- 104 Mazda 75-watt lamps on bridges, at \$23.48 a year.
- 12 Mazda 75-watt lamps on ornamental poles, at \$26.72 a year.
- 1 Mazda 100-watt lamp on gooseneck, at \$29.83 a year.
- 147 Mazda 100-watt lamps in clusters of 3, at \$70.49 a year.
- 1 Mazda 125-watt lamp, at \$35.55 a year.
- 528 Mazda 250-watt lamps, at \$59.86 a year.

35 2-light ornamental fixtures, 250 watt lamps, 1 operated until mid-night and 1 all night, at \$82.44 a year.

54 luminous magnetite arc lamps, 6.6 amperes and 530 watts, at \$108.50 a year, operated all night and every night, and at \$78.30 operated every evening until midnight.

All of the incandescent lamps, save the six 60-watt lamps, are lighted all night and every night, or about 4,000 hours a year. Approximately one-half of the arc lamps are lighted all night and the other half until midnight. The six 60-watt lamps are lighted until 10 o'clock in the evening. The 100-watt lamps in clusters of three, and the 125 and 250 watt lamps, are installed in the old arc lamp hoods. The installation of magnetite lamps was begun in June, 1913, taking the place of some of the larger-sized incandescent lamps, and since that date their use has been considerably extended.

The prices for the incandescent lamps are based on initial prices of \$25 and \$28, respectively, for 50 and 75 watt lamps for not less than 459 lamps in all, with a reduction to \$20.65 and \$23.65 a year, respectively, for 740 lamps and over. For 100, 125 and 250 watt lamps the initial prices are \$29.83, \$24.55 and \$57.36, respectively. All of these prices are for lamps installed on goosenecks on line poles. For lamps installed in arc lamp casings or cluster balls and suspended over the roadway, the "fixed charge" hereinafter described is increased from \$1 to \$1.50, according to the size of lamp. An additional \$1 is added to the "operating charge" hereinafter described where lamps are installed in globes. Where lamps are installed on ornamental posts, 20 per cent. is added to the "fixed charge." For ornamental lighting there are deductions from the prices enumerated corresponding to the yearly income a hundred feet of street lighted, ranging from 2 per cent. for \$80 to 6.6 per cent. for over \$100.

These prices are made up of a "fixed charge" and an "operating charge." The "fixed charge" varies with the type and size of the lamp, though not in strict proportion to the size. The "operating charge" varies, dependent upon the type and size of the lamp and the number of hours it is lighted, and the amount of electricity theoretically necessary for the operation of the lamp. The variation in "operating charge" ranges from

an average of a little over 5 cents a kilowatt hour for the smallest size to a little over 3½ cents for the largest-sized incandescent lamp in use, and to a little over 3 cents for the all-night magnetite lamps. From the foregoing it will be seen that the schedule of prices is unusually complex.

This company serves a densely populated and compact territory, having a considerable amount of manufacturing and other industries. For a number of years its power business has increased rapidly until it exceeds, both in connected load and output, its lighting business. With the increase in its business the company has enjoyed a high degree of prosperity. On June 30, 1913, it had a plant with a book value of \$1,235,529 and other assets of \$169,861, against which there were outstanding a capital stock of \$850,000 and debts of \$42,333.44. After the company was organized in 1886 it began paying dividends in 1890, and paid regularly 6 per cent. thereafter until 1905, with 7½ per cent. one year. In 1905 its dividend was raised to 8 per cent. and in the remaining years prior to 1909 it paid 10 per cent. The following table exhibits its net earnings and their disposition during the five years ending June 30, 1913:—

YEAR.	Net Earnings available for Dividends, etc.	Interest.	DIVIDENDS.		Balance available for Depreciation, etc.
			Amount.	Rate (Per Cent.).	
1909, ...	\$152,208	—	\$78,500	10	\$73,708
1910, ...	163,954	\$1,073	160,000	20	2,881
1911, ...	176,045	378	82,500	10	93,167
1912, ...	198,604	1,147	187,000	22	10,457
1913, ...	189,618	952	102,000	12	86,666

At the hearings it was conceded by the city's representatives that the company had been managed with skill and prudence, but they urged that it could well afford to reduce and should reduce its maximum net price for electricity to commercial customers and its prices to the city for street lights. There was some discussion with respect to certain of the differential prices offered by the company, especially those for power, but

it was not claimed that the Board should go further than to fix the maximum net price. No questions were raised over the company's operating costs. Neither side offered a valuation of the company's property, although certain estimates were offered by the city with respect to its probable value as a basis for the return. It was also urged in behalf of the company that, inasmuch as certain increases of stock had been taken by the stockholders at \$200 a share, all of the outstanding stock should be reckoned at that price as a basis for the return.

While the Board has taken into account the probable value of the company's property, it has not deemed it necessary to make a detailed and exhaustive valuation for the purposes of this decision. Nor is it willing to concede the contention of the company based upon the issue price of the stock. The anti-stock watering laws, so called, under which a considerable amount of the company's outstanding stock has been issued, were evidently designed by the Legislature to limit the number of shares to be issued, not merely by the amount of money reasonably necessary to be raised, but by requiring the new stock to be offered at such premium as the shares might be expected to command in the market. It was clearly the legislative purpose that the corporation should gain rather than the stockholders by the issue of new stock. The change in this provision in 1909, allowing the directors to fix the price in the first instance, doubtless liberalized the law, but was not intended to change its original purpose nor to permit the fixing of the price of such new stock materially lower than would insure a ready market for the issue.

Under this law the company has realized on its outstanding capital stock of \$850,000 premiums ranging from \$20 to \$100 a share, and amounting in all to the sum of \$270,000. The contention of the company is, therefore, that with an outstanding capital of \$850,000, and upon an actual investment by the stockholders of \$1,120,000, it is entitled to a return upon \$1,700,000 because some of the stock has been issued at \$200 a share. It is obvious that the dividend burden would be the same whether reckoned at 10 per cent. of \$850,000 or at 5 per cent. of \$1,700,000. It may be conceded that, with respect to a company ably and conservatively managed, the Board is not

required to consider seriously the propriety of a 10 per cent. dividend. But there is a wide difference between permitting the company to earn what is, under all the circumstances, a reasonable dividend on its authorized capital and acknowledging that, as a matter of right, it is entitled to earn from now on not less than some certain definite return on its full market value. The law intended impliedly, but plainly, to limit the dividend burden. The contention of the company, on the other hand, would make the law operate to capitalize against the public the earning power of the property under existing conditions and prices. It would convert the strength and security resulting from an amount of capital, low, relative to the volume of business, into a menace to the future stability of the company, and would tend seriously to impair, if not wholly to subvert, the manifest purpose of the public policy expressed in the law.

The city, however, did not urge that this company is not entitled to a fair return upon the property which it is actively and necessarily employing for the public convenience. The conditions which surround this case are such that no attempt need be made to reconcile the differences of opinion which may exist as to the exact basis and measure of such return. While a large share of the great prosperity which the company has enjoyed is plainly due to the skill and prudence with which its affairs have been managed, yet its officers would no doubt concede that the growth of the city and the reductions in price heretofore voluntarily made have materially advanced its prosperity. Due to a combination of these factors the income from the entire business of the company is more than sufficient to provide for all reasonable operating expenses, with ample allowance for depreciation and for a liberal return, and this fact in itself is a forceful reason why a reduction in price may reasonably be made.

In a recent decision with respect to street lighting prices the Board had occasion to say: —

The company's customers may be broadly divided into two groups, — those who are dependent upon the company for their supply and those who may readily supply themselves in other ways or by other forms of power. To the first the company may dictate the price, controlled only by motives of business expediency, its own sense of justice and its duty as a public servant. To the second the company must so fix the price as to secure

the customer's business or else go without it. The variety and wide range of the prices offered by the company are ample evidence of its recognition of these facts. The city with respect to its municipal arc system plainly belongs to the first class.

It must be equally obvious in this case that it is not those customers to whom prices are now offered at less than the maximum net price who should profit by a reduction. Such customers are already enjoying prices determined largely by the desire to secure their business, and the justification for these lower prices from that standpoint is found in the recent rapid development of the company's output and profits. The advantage of any reduction which the Board may require should rather accrue to the customers who must in the nature of things pay the maximum price and to the city for account of its street lighting.

Where the entire volume of the company's income is produced by such a variety of prices, the effect of any change in the maximum price to private customers upon such income can be determined only approximately, and on the assumption that other prevailing conditions remain constant. Almost inevitably, however, a reduction in price creates an increase in demand, which is difficult to forecast accurately, although in this company's experience it has hitherto seemed to compensate fully for any prospective loss in revenue. This, however, may not be true of street lighting. A reduction in price for this service, while to some extent encouraging its extension, may result in a corresponding decrease in revenue. No attempt was made in behalf of the city to demonstrate the fair price of street lights furnished by the company on the basis of the cost of this particular service. The division made by the company as between its so-called "fixed" and "operating" charges has already been described. The Board has frequently had occasion to point out that, while certain lines, lamps and fixtures are used, and certain operating expenses are incurred exclusively for street lighting, and certain elements both in investment and maintenance cost are peculiar to this service as distinguished from the company's commercial business, the street lighting system has perhaps the best load factor of any customer. A study of the basis upon which the prices for street lights are

made by the company makes evident its recognition of these characteristics of the service. But the Board believes that the company has given somewhat too great weight to the investment and maintenance costs incident to this particular service and too little to the favorable character of its load factor. Where differential prices to private customers are so freely made for different uses because apparently of corresponding differences in load factor, the city with respect to its street lighting seems to be entitled to like consideration. In any event it is difficult to see why the city should be charged more for the electricity required to operate the street lamps than the maximum net price charged private customers.

Since June 30, 1913, the city has required some changes in the type of lamps then installed, particularly in the substitution of magnetite for the so-called tungsten arcs. The magnetite lamps are more expensive to install and to maintain than their wattage equivalent in incandescent lamps, and possibly in candle power. With the reductions in the maximum net price to private customers, and in the street lighting prices hereinafter recommended, the Board is of the opinion that the company's earnings will be ample to cover all reasonable operating expenses, including a proper allowance for depreciation and a fair return upon the property which it is actively and necessarily employing for the public convenience.

The Board recommended that on and after July 1, 1914, the maximum net price for electricity supplied by the Cambridge Electric Light Company to commercial customers should not exceed 9 cents a kilowatt hour; that the price of the 6.6 ampere magnetite street lamps installed on ornamental posts supplied by said company should be not more than \$98 a year for those burning all night and every night, and \$72.50 a year for those burning every night until midnight, so long as not less than 60 of each class are so supplied; and that the yearly prices for incandescent street and bridge lamps burning all night and every night, except as otherwise indicated, so long as not less than 740 of such lamps are so supplied, should be as follows: —

50-watt tungsten lamps, ...	\$17 00
75-watt tungsten lamps, ...	20 00
100-watt tungsten lamps, ...	25 00

125-watt tungsten lamps, ...	\$29 00
250-watt tungsten lamps, ...	50 00
3-light clusters of 100-watt tungsten lamps, ...	60 00
2 lamps per post of 250 watts each, one burning till midnight and one burning all night, ...	73 00
60-watt lamps burning until 10 P.M., ...	12 50

With the addition of \$1 a lamp a year for incandescent lamps installed in arc lamp hoods or outer globes, and of \$2 a lamp a year for incandescent lamps installed on ornamental posts, and with the deductions for so-called "ornamental lighting" and for "outages" set forth in the company's street light schedule filed in the office of the Board on May 12, 1914. (June 18, 1914.)

NORTHAMPTON ELECTRIC PETITIONS.

These were two complaints in writing, under the provisions of section 34 of chapter 121 of the Revised Laws, by the mayor of the city of Northampton, of the prices of electricity supplied by the Northampton Electric Lighting Company, the first with respect to such only as are charged private customers, and the second with respect to the prices charged for commercial use and for street lighting.

After due notice public hearings were held by the Board on this complaint in Northampton, at which the mayor was represented by the city solicitor and the company by counsel.

This company supplies electricity in Northampton and to the Mill River Electric Light Company, which is owned by the same interests and distributes electricity in Williamsburg. For commercial lighting the company is now charging a gross price of 18 cents a kilowatt hour, with a discount for prompt payment of 4 cents for the first 15 kilowatt hours used each month, and 11 cents gross for all in excess of that amount, with a discount of 1 cent for prompt payment. For power its gross prices range from 7.37 cents a kilowatt hour for under 100 kilowatt hours to 3.3 cents for 1,800 kilowatt hours and over a month, with discounts for prompt payment resulting in corresponding net prices ranging from 6.7 to 3 cents net. There are also a number of special prices in force both for lighting, power and automobile charging at flat rates per lamp or per kilowatt hour. The electricity supplied to the Mill River

Electric Light Company is delivered and measured at the town line, and sold for $1\frac{1}{2}$ cents a kilowatt hour.

The company has not had a written contract with the city for street lights since 1911, but has continued to supply the arc and incandescent lamps in accordance with the terms of the contract which expired in that year. On June 30, 1913, there were 106 alternating current 6.6-ampere enclosed arc lamps installed, of which 52 were burned all night and every night, or approximately four thousand hours a year, and 54 until midnight every night and from 5 A.M. to daylight from the 15th of November to the 1st of March, or approximately twenty-two hundred and fifty hours a year. The prices for these arc lamps are \$90 and \$70 a year, respectively, with an additional charge of \$5.56 for the early morning operation of the midnight arcs. The incandescent lamps used were 50-watt tungstens, 471 being operated on the same midnight early morning and 27 on the all night schedules of the arc lamps. The prices for the incandescent lamps were \$19 and \$28 a year, respectively, with an additional \$1.51 for the early morning operation of the midnight lamps. On Main Street, by an arrangement between the company, the city and the Board of Trade, 12 arches carrying 208 50-watt tungsten lamps have been operated until 11 o'clock every night for \$1,200 a year.

The stock of this company has been owned since 1907 by a voluntary association known as the Massachusetts Lighting Companies. This association also acquired in 1910 the stock of the Northampton Gas Light Company. Both companies have the same officers. For some time prior to the filing of these complaints, and of a similar complaint against the Northampton Gas Light Company, there had been negotiations between their officers and the city council with respect to prices and service, and certain propositions for reductions in price were made in behalf of both companies. While perhaps it was not intended to make the proposed prices of electricity to private customers dependent upon a contract for street lighting, or upon the price of gas, yet all of these matters became so far involved in the negotiations and correspondence that in the end no agreement was reached as to any. At the hearings it was stated that this company was ready to make a reduction

in its prices and offered a maximum net price of 12 cents a kilowatt hour to private customers and yearly prices for street lighting, with its existing installation, of \$85 for all night and \$71 for midnight early morning arcs, and \$24 for all night and \$18 for midnight incandescents. On the other hand, it was urged in behalf of the city that prices should be required of 7 cents for any use and 2 cents for power and 5 cents for the energy required to operate the street lamps. The real issue raised by this complaint is therefore whether the prices offered by the company are as low as may fairly and reasonably be required.

The company was organized in 1886 and immediately began to supply electricity in Northampton. Since it began making returns to this Board in 1888 it has failed to pay dividends in but two of the years, and less than 6 per cent. in but seven of the remaining years. In 1902 it began paying regularly 8 per cent. dividends, and in 1906, 10 per cent., and in only one year since has it paid less than 12 per cent., and in some years a much higher rate. Its earnings have been ample to make good in renewals and extensions all of the depreciation which has occurred. For the past ten years it has enjoyed unusual prosperity, and has rapidly and profitably developed its business. On June 30, 1913, it had a plant with a book value of \$216,278 and other assets carried at \$78,017, against which there were outstanding bonds of \$78,000, capital stock of \$117,400 and other debts of \$11,478.

At the hearings some stress was laid upon the fact that the present generating station had reached its capacity; that the company had already started upon a considerable expenditure in enlarging the station and for additional equipment; and that the city was about to require a further substantial expenditure in removing overhead wires in Main Street. But in the face of the call for this expenditure upon the plant the company declared an extra dividend which, with other available funds, would have met a very large part, if not all, of the cost of the work referred to. Indeed, although the annual dividends during the past five years have averaged more than 20 per cent., the earnings in excess of operating expenses, interest and dividends have exceeded \$19,000 a year. The Board, in view of these

facts and after its examination of the company's affairs, is convinced that the prices hereinafter recommended, although less than already offered by the company, will allow earnings ample to cover all reasonable operating expenses, including a proper provision for depreciation, and a fair return upon the value of the property which is being actively and necessarily employed for the public convenience.

Something was said at the hearings with respect to the power prices and the minimum charges of the company, especially for power. Since the hearings it has adopted a somewhat simpler power schedule with a lower base price. The Board believes that the lower base price and new schedule not only will involve no permanent loss of revenue, but may be fairly expected to result advantageously both to customers and to the company. But for reasons which have been repeatedly discussed by the Board, and therefore need not be repeated here, it has seemed undesirable upon a petition of this kind to deal specifically with any prices other than those for street lighting and the maximum net price to commercial customers. Other prices both for power and light are made chiefly from motives of commercial expediency to obtain business which cannot otherwise be secured. To the extent to which such business is strictly competitive it is able to take care of itself and needs no help from this Board. Substantially all who pay the maximum price, and the city with respect to its street lights, must buy of the company or go without electricity, and they are entitled to invoke and to receive the utmost consideration of the Board.

While the minimum charges for power in force may in some instances work some hardship, and might perhaps be rearranged to advantage, and, while they have little value to the company as producers of actual revenue, they tend to make a fairer adjustment of the responsibility for station loads as between customers, and should lead to decreasing average costs and so to lower prices. For these reasons the Board has not deemed it necessary to make any specific recommendations with regard to such minimum charges.

With respect to the lighting of Main Street by the arches, and under the arrangement already described, the Board also

makes no recommendation. This is partly due to the fact that this lighting is governed by a special agreement and required special structures for its installation, and partly because this lighting appears to be done now at as low a price as the Board would under existing circumstances care to recommend.

Without attempting to determine the reasonableness of these rates, it is clear that those which may be offered to any one customer should be open to all who desire to avail themselves of their terms and who seek the company's service under like conditions, so that none shall enjoy any advantage, direct or indirect, not offered to all. The Board therefore recommended that the exclusive character of all such rates be discontinued.

In view of the foregoing facts and considerations the Board recommended that on and after July 1, 1914, the maximum net price for electricity supplied by the Northampton Electric Lighting Company for any use should not exceed 9 cents a kilowatt hour; and that the price of the alternating current 6.6-ampere enclosed arc street lamps supplied be not more than \$82 a year for those burning all night and every night, and \$68 a year for those burning every night until midnight and from 5 o'clock in the morning to daylight from November 15 to March 1; and that the price for 50-watt tungsten incandescent street lamps supplied by said company should be not more than \$17 a year for those burning all night and every night, and \$13.50 a year for those burning on the same midnight-daylight schedule as above described for arc lamps, so long as not less than approximately the number of lamps now in use are supplied. (June 26, 1914.)

EAST BOSTON PETITION.

This was a complaint in writing, under section 34 of chapter 121 of the Revised Laws, by more than twenty customers of the East Boston Gas Company, of the price of gas sold and delivered by said company.

A public hearing on this complaint was given at the office of the Board, at which the company and its customers were represented.

The territory supplied by this company is a compact and densely populated section, composed of the island district of the

city of Boston known as East Boston, and the city of Chelsea, which are separated by the narrow tidal stream known as Chelsea River. Prior to Jan. 1, 1910, Chelsea was supplied by the Chelsea Gas Light Company, the two companies being consolidated on that date, in accordance with the provisions of chapter 529 of the acts of 1908. Before the union of the two companies, under three successive complaints against the Chelsea company and four against the East Boston, the price of gas, as changed conditions appeared, was gradually reduced until in 1909 the maximum net price in Chelsea was 95 cents and in East Boston \$1. Immediately upon the consolidation the price in the entire territory of the united company was reduced to 90 cents. On May 1, 1911, the present price of 85 cents was established. At the hearing the petitioners asked that it might be further reduced to 80 cents, the price prevailing in all other portions of the city of Boston, except Hyde Park.

Since the consolidation the company's annual sales have increased more than 50 per cent., its total output for the year ending June 30, 1914, being 463,000,000 cubic feet. It supplies a population estimated at about 90,000. The gas as sold is a mixed gas made by well-known coal, water and coke oven processes, ranging from 16 to 18 candle power, the legal requirement being 16 candles. The company makes in its own works about a third to a half of its gas, and buys the remainder from the Boston Consolidated Gas Company.

To enable the East Boston company to make all its gas in its own works would require a substantial addition to its plant, and as such addition should take account of the company's future, and would properly be contrived to more than meet present requirements, the resulting conditions would be reasonably certain, for a time at least, to increase the cost of gas, not merely from an investment charge disproportionate to immediate needs, but by some reduction in efficiency of operation. Under the peculiar conditions which surround this company, such an addition to its works seems neither necessary nor advisable for either the public or private interests involved. All interests will be best served by the continuance of the purchase of gas, so long as it can be done at a reasonable price. The company's own works appear to be economically operated,

and, indeed, the amount annually made there is probably as much as it can make and run those works at their highest efficiency. Due in a measure to these facts, the gas made by the company in the last fiscal year cost approximately 35 cents a thousand. For that bought from the Boston company it paid 50 cents. As these figures indicate only the cost in the holder, a fair selling price must cover, in addition, the cost of maintenance, distribution and sale (including taxes), interest and dividend charges. The actual expenditure for these items in the fiscal year just closed was 41 cents.

Somewhat more than 98 per cent. of the stock of the East Boston company is owned by the trustees of the unincorporated voluntary association known as the Massachusetts Gas Companies, which also has an even more complete ownership of the stock of the Boston Consolidated Gas Company; the latter supplies all the remaining portions of the city of Boston, excepting those commonly known as Charlestown and Hyde Park. This association also owns or controls the New England Gas and Coke Company, from which the Boston company buys substantially all its coal gas. The same persons virtually control and manage all of these companies. The profits of all these, as well as other allied companies, however derived, are pooled to meet the interest and dividend requirements of the association. These relations naturally direct attention to the reasonableness of the price for the gas bought and to the reasonableness of the dividends paid.

Any attempt to reach a correct basis for a trade, when both parties to the transaction are virtually identical, must always be attended with serious difficulties. Theoretical refinements are likely to modify or obscure those motives which actual conditions would be likely to induce in absolutely independent trading, entirely free from any community of interest. Some facts are thus given too great, and others too little, weight. Even outside parties may find it difficult to measure reliably the proper effect of all the theoretical factors which are assumed to be entitled to consideration when viewing the interests and legal relations of the parties, and to give to each and all of them the same force which parties might give who were strangers to each other or whose business judgment was en-

tirely free. Particularly is this true where, as in this instance, the seller is itself a purchaser under like conditions. If the question of the reasonableness of the price of the gas bought be viewed as one merely concerning the immediate parties to the trade, it might be difficult to say conclusively whether the ability of the buyer to provide for himself or of the seller to sell should be most influential. It is not unlikely that in this case the former may have been the more important factor. While the price may be less than the figure at which the East Boston company could supply itself, it is by no means certain that a lower price would be unprofitable to the Boston company, notwithstanding the possibility of a higher profit from some other possible customer.

The questions involved, however, are distinctly broader than these suggestions would imply. Both the Boston and the East Boston companies are engaged in a public service, and are affected with a public interest which each is bound to consider. Because of this the reasonableness of the entire return or profit which is received by the owners of the East Boston company's stock from all the transactions by or with that company becomes important. The profits from these relations reach the owners of this stock not only directly through the dividends paid, but hardly less directly, though perhaps less obviously, from the sale of gas by the Boston to the East Boston company. It is therefore unnecessary for the purposes of this case to determine separately and conclusively the reasonableness of the price charged in any single transaction between the two companies or of the dividends received directly from the profits on the business of the company as a whole. It is the combined profit from all sources taken together which will determine the reasonableness of the return which the owners of the East Boston company receive.

It was urged by the petitioners that the value of the service in East Boston is no greater than in other sections of the same city where a lower price is now charged. Indeed, the characteristics of the population and the business of this district, as compared with those in certain other districts of the city, are so similar as to raise a question whether the difference in price may not be in effect discriminating against the East Boston

section. Much emphasis was placed upon this proposition at the hearing.

The recent annual dividends of the company have been undoubtedly ample, not to say liberal, to the stockholders. If, however, the margin of apparent profits remaining in recent years, after the dividend payment, be considered, it will be found to be much less than successful companies have thought advisable for the continued success of their business. Whatever difference of opinion may exist as to the use of its profits or as to the amount which should be reserved out of profits for depreciation, the company is entitled to charge such rates as, with proper management, may afford a reasonable return upon the investment. The real profits are not always to be measured by the difference between operating expenses and income, with a fair allowance for depreciation or replacement, for not only these profits which accrue directly to the shareholders, but those which come to them by indirection, must be considered in determining whether, under all their relations with the corporation, they are in receipt of a fair return.

As already indicated, the Board has had occasion in an unusual degree to familiarize itself with the property and affairs of this company, but it has seemed unnecessary to discuss at this time some of the features commonly considered in rate cases and which have influenced the Board's conclusion. It is perhaps sufficient to say that, in the opinion of the Board, upon all the facts in its possession and in harmony with the principles stated, the price hereinafter named will allow, above all necessary cost of conducting the company's affairs, a fair return upon the value of the property which it is actively and necessarily employing for the public convenience.

The Board recommended that, in all bills rendered on and after the first day of August next, the net price charged by the East Boston Gas Company for the gas sold and delivered by it should not exceed 80 cents a thousand cubic feet. (July 17, 1914.)

Capital Stock and Bonds.

Twenty-seven applications for approval of issue of stock or bonds have been decided during the year. The par value of the securities asked for was \$5,349,100, and the par value of

the amount approved was \$4,526,200. In 15 cases the full amount asked for was approved.

The following table shows the securities approved by the Board for the several companies applying therefor, giving both the par value of the capital stock and the issue price thereof, determined as required by law; in the pages following will be found the several orders and votes of the Board relating thereto:—

COMPANY.	CAPITAL STOCK APPROVED.			Date.
	Amount at Par.	Issue Price.	Value at Issue Price.	
Abington and Rockland, Electric Light and Power Company of.	\$47,200	\$140	\$66,080	July 21, 1914
Agawam Electric Company, ...	100,000	100	100,000	Jan. 13, 1914
Athol Gas and Electric Company, ...	280,000	130	364,000	Jan. 2, 1915
Blackstone Electric Light Company, ...	30,000	100	30,000	Mar. 18, 1914
Cambridge Electric Light Company, ...	50,000	200	100,000	Feb. 18, 1914
Citizens' Gas Light Company of Quincy, ...	360,000	100	360,000	June 9, 1914
Clinton Gas Light Company, ...	60,000	500 ¹	60,000	Jan. 6, 1915
Edison Electric Illuminating Company of Brockton.	316,200	130	411,060	Oct. 6, 1914
Fall River Electric Company, ...	200,000	135	270,000	June 19, 1914
Fall River Gas Works Company, ...	115,000	225	258,750	Jan. 16, 1914
Gardner Gas, Fuel and Light Company, ...	16,800	125	21,000	Aug. 13, 1914
Haverhill Gas Light Company, ...	510,000	50	510,000	June 8, 1914
Lawrence Gas Company, ...	600,000	140	840,000	Dec. 18, 1914
Leominster Electric Light and Power Com- pany.	140,000	100	140,000	Jan. 5, 1915
Leominster Gas Light Company, ...	85,000	100	85,000	Mar. 9, 1914
Ludlow Electric Light Company, ...	21,000	100	21,000	July 24, 1914
Marion Gas Company, ...	125,000	100	125,000	July 13, 1914
North Adams Gas Light Company, ...	200,000	130	260,000	Jan. 5, 1915
Norwood Gas Company, ...	60,000	100	60,000	Aug. 12, 1914
Old Colony Gas Company, ...	200,000	100	200,000	Mar. 30, 1914
Shirley Electric Company, ...	5,000	50	5,000	Dec. 16, 1914
Springfield Gas Company, ...	400,000	200	800,000	May 8, 1914
Taunton Gas Light Company, ...	110,000	75	165,000	June 13, 1914
Union Light and Power Company, ...	120,000	100	120,000	Nov. 25, 1914
Ware Electric Company, ...	75,000	100	75,000	July 13, 1914
Worcester Electric Light Company, ...	100,000	200	200,000	Dec. 4, 1914
Worcester Suburban Electric Company, ...	200,000	125	250,000	Mar. 26, 1914

¹ Par value, \$500.

PETITION OF THE AGAWAM ELECTRIC COMPANY.

This was an application by the Agawam Electric Company for the approval of an issue of additional capital stock of the par value of \$100,000 to pay the floating indebtedness of the company already incurred for new construction, extensions and permanent improvements, and to pay for such additional construction, extensions, permanent improvements, plant and property as the directors may think best.

On Sept. 5, 1913, the Board approved of the issue by this company of original capital stock to the amount of \$25,000 for the purpose of acquiring the plant and property situated in Agawam and used in connection with the electric light business theretofore carried on in said town by Oley L. Allen, contractor. Upon the purchase of said lighting business control of the stock of this company passed into the hands of the interests controlling the Amherst Power Company, and it appeared that it was the purpose of those interests to operate the Agawam Electric Company solely as a local distributing company, furnishing to its customers electricity supplied to it by the Amherst Power Company. In furtherance of this purpose the latter company had begun, before the completion of the purchase by the Agawam company of the existing plant and the passing of the control of its stock to the new interests, to build the high tension line and substation in Agawam necessary for the consummation of this plan. This work was substantially completed on Nov. 30, 1913, at a cost of something over \$100,000, and this expenditure was assumed by the Agawam company, and is represented in its promissory notes outstanding on that date to the amount of \$128,074.

The following was therefore adopted: —

On the petition of the Agawam Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$100,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Agawam Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of

1,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Nov. 30, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (Jan. 13, 1914.)

PETITION OF THE LEOMINSTER GAS LIGHT COMPANY.

This was an application by the Leominster Gas Light Company for the approval of an issue of additional capital stock of the par value of \$125,000 for the payment of floating debt incurred in the improvement and extension of its plant.

At the hearings upon this application the petition was opposed by the town of Leominster, which was represented by counsel.

The present owners acquired control of the company's stock in 1906. From June 30, 1901, to Dec. 31, 1912, approximately \$175,000 was expended upon the plant, of which \$50,000 was provided by an issue of bonds and the remainder from the notes hereinafter referred to and from earnings. During the period named the company made extensive changes in its plant and methods; notably, a change in the method of manufacture from oil to water gas. Its indebtedness at the date of the petition and hearing, on account of expenditures upon its plant, was about \$115,000, all of which was included in its notes payable outstanding on Dec. 31, 1913.

Upon a study of the company's plant and accounts, and a consideration of the expenditures which have been made, the Board is of the opinion that not less than \$30,000 of the expenditures which were the basis of the debt on Dec. 31, 1913, represented the cost of property substituted for other property which had been abandoned rather than for actual additions. Such expenditure is in fact a provision against extraordinary depreciation, — is essentially a replacement of plant. The cost

of such work is a proper charge upon income, and should not be represented in additional stock. The owners of the company's stock are also the owners of the outstanding notes, and, by a recent assessment upon the stock, \$30,000 of the notes above described have been paid and cancelled.

The following was therefore adopted: —

On the petition of the Leominster Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$125,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Leominster Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 850 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment of a like amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 9, 1914.)

PETITION OF THE FALL RIVER GAS WORKS COMPANY.

This was an application by the Fall River Gas Works Company for approval of an issue of additional capital stock of the par value of \$115,000 for the payment of the company's obligations incurred or to be incurred for additions to plant.

In a decision rendered on June 15, 1912, the Board dismissed this application. The company then petitioned the Supreme Judicial Court for a writ of *certiorari* for the purpose of annulling said decision. On May 23, 1913, the court handed down a rescript directing that such writ be issued. Pursuant to this decision, the Board on June 9, 1913, rescinded its decision of June 15, 1912, and subsequently heard the company relative to the further disposition of the original application.

It appears that the company, in addition to the new construction noted in the Board's former decision, expended between Dec. 31, 1911, and June 30, 1913, for additions to plant, something over \$78,000, and on the latter date had begun the building of an expensive coal gas plant. It further appears that the notes outstanding on Dec. 31, 1913, amounted to \$540,000.

The following was therefore adopted: —

On the petition of the Fall River Gas Works Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of 1,150 shares of additional capital stock of the par value of \$115,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Gas Works Company, in conformity with all the requirements of law relating thereto, at the price of \$225 a share, as determined by its directors, of 1,150 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Fall River Evening News" and the "Fall River Daily Globe," newspapers published in the city of Fall River. (Jan. 16, 1914.)

PETITION OF THE CAMBRIDGE ELECTRIC LIGHT COMPANY.

This was an application by the Cambridge Electric Light Company for the approval of an issue of additional capital stock of the par value of \$50,000 for the payment of indebtedness incurred or to be incurred for additions to and extensions of its plant and works.

The company had on Dec. 31, 1913, promissory notes outstanding to the amount of \$85,000 on account of expenditures for additions to plant. The cost of further additions already determined upon will exceed the remaining proceeds of the stock hereinafter approved.

The following was therefore adopted: —

On the petition of the Cambridge Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$50,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Cambridge Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 500 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 425 shares to the payment and cancellation of an equal amount of the company's obligations represented by its promissory notes outstanding on Dec. 31, 1913; and the proceeds of 75 shares to the payment of the cost of additions made subsequent to said thirty-first day of December.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Globe," newspapers published in the city of Boston. (Feb. 18, 1914.)

PETITION OF THE BLACKSTONE ELECTRIC LIGHT COMPANY.

This was an application by the Blackstone Electric Light Company for the approval of an issue of additional capital stock of the par value of \$35,000 for the payment of liabilities incurred and to be incurred for extensions and enlargement of its plant and property.

This company was organized under the general laws in 1896, and its original capital of \$10,000 was approved by this Board as required by law. From time to time it has made extensions of its distributing system, but in 1909 sold its electric generating plant and thereafter purchased its electricity from the Woonsocket Electric Machine and Power Company, a Rhode Island corporation. In the same year the company's purposes were enlarged to "making, selling and distributing gas for light or for heating, cooking, chemical and mechanical purposes." It

thereupon purchased from the Woonsocket Gas Company, also a Rhode Island corporation, for \$9,000, the physical property owned by the latter company within the limits of Blackstone, consisting of gas mains, services and meters. In the same year the control of the Blackstone Electric Light Company passed to the interests controlling the Rhode Island companies above named. It has made some extensions of its gas-distributing system, but has purchased its gas from the Woonsocket company. Recently the control of the Massachusetts company has been acquired by other interests, and the new management has undertaken a considerable extension of its gas-distributing system, the estimated cost of which somewhat exceeds \$10,000.

Since its original stock was issued the company's net expenditures upon new construction prior to June 30, 1913, have been about \$20,000, which were represented in its promissory notes on that date. The notes of the company on June 30, 1913, were \$30,000, and these were included in the amount outstanding on Dec. 31, 1913.

The following was therefore adopted: —

On the petition of the Blackstone Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$35,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Blackstone Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 300 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 200 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1913, and the proceeds of 100 shares to the payment of the cost of additions to plant made subsequent to said thirtieth day of June.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the

time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Globe," newspapers published in the city of Boston. (March 18, 1914.)

PETITION OF THE WORCESTER SUBURBAN ELECTRIC COMPANY.

This was an application by the Worcester Suburban Electric Company for the approval of an issue of additional capital stock of the par value of \$200,000 for the purpose of paying floating indebtedness already incurred for new construction, extensions and permanent improvements and in meeting the cost of additional property.

On July 26, 1912, the Board approved of an issue by this company of additional capital stock, of which the proceeds to the amount of \$40,000 were to be devoted to the completion of certain work in progress on June 1, 1912. Between that date and Dec. 31, 1913, the work in question was completed and extensive additions made, chiefly to the company's distribution system, costing about \$160,000 in excess of the provision already made therefor. On the latter date the company had outstanding promissory notes to the amount of \$200,000. It had also arranged for the installation of additional generating apparatus and the construction of another high tension transmission line between Uxbridge and Millbury. The estimated cost of these additions and of the ordinary extensions of its distribution system during the present year amounts to \$112,000.

The following was therefore adopted: —

On the petition of the Worcester Suburban Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$200,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Suburban Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$125 a share, as determined by its directors, 2,000 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,280 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1913, and the proceeds of 720

shares to the payment of the cost of additions made subsequent to said thirty-first day of December.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Worcester Daily Telegram," a newspaper published in the city of Worcester. (March 26, 1914.)

PETITION OF THE OLD COLONY GAS COMPANY.

This was an application by the Old Colony Gas Company for the approval of an issue of additional capital stock of the par value of \$329,000 for the payment of its indebtedness to the amount of \$289,000 and for making additions and extensions to its plant.

It appeared at the hearing that the works and distribution system originally planned had been substantially completed. In addition the company has extended its mains into Hingham, and has made a considerable expenditure upon a distribution system for that town. For the account of these expenditures the Board has previously approved the issue of capital stock to the amount of \$509,000 and of bonds to the amount of \$338,000. On Oct. 31, 1913, the company had not issued the stock so approved to the extent of \$110,500 at par, and bonds to the amount of \$40,000. It had on that date outstanding promissory notes to the amount of \$440,000. Certain contemplated extensions of its distributing system were estimated to cost somewhat more than \$40,000. Since the date in question all of the stock heretofore authorized has been issued, and the capital stock now outstanding consists of 2,545 common and 2,545 preferred shares, each of the par value of \$100.

After consideration of the company's condition and affairs, and an examination of its property, the Board is of the opinion that its plant and property may properly be represented by the securities heretofore and hereinafter approved.

The following was therefore adopted: —

On the petition of the Old Colony Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval

of an issue of additional capital stock of the par value of \$329,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Old Colony Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, of which 1,000 shares shall be common and 1,000 shares shall be preferred stock, the proceeds of said stock to be applied to the payment and cancellation of an equal amount of the company's obligations represented by its promissory notes outstanding on Oct. 31, 1913, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (March 30, 1914.)

PETITION OF THE SPRINGFIELD GAS LIGHT COMPANY.

This was an application by the Springfield Gas Light Company for the approval of an issue of additional capital stock of the par value of \$400,000 to pay floating indebtedness already incurred for new construction, extensions and permanent improvements and to meet the cost of further additions to plant.

On Sept. 30, 1913, the company had outstanding promissory notes to the amount of \$410,000. The last approval of stock was based upon the company's condition on Oct. 31, 1911. Between that date and Sept. 30, 1913, its expenditures for additions to plant were about \$260,000, including the amount expended by the Chicopee Gas Light Company subsequent to Oct. 31, 1911, and prior to the union of that company with the petitioner, for account of which notes outstanding at that time were assumed by the Springfield company. In the amount of notes above stated is about \$46,000 outstanding on Oct. 31, 1911, but not included in the Board's order as related to that date, nor covered by the company's application upon which the last issue of new stock was approved. As stated in the decision referred to, these notes appear to have been the uncap-

italized residue of \$85,000 expended for land not actually occupied for the ordinary purpose of the company, the question being at the time left open as to whether that amount of the expenditure might properly be represented in new capital. The Board has no knowledge of any change of conditions in the relation of the company to this land or the debt which it represents. No stock therefor is now approved, the question of such approval being reserved for further consideration.

Upon an examination of the company's more recent affairs, the Board is satisfied that the provision which has been made out of income for account of depreciation through replacement has been inadequate for a plant of this size and character; that a certain portion of the existing debt represents the cost of other replacement; and to that extent is not a proper subject for capitalization.

The estimated cost of completing work in progress on Sept. 30, 1913, is \$49,381. The company prior to that date had also contracted for a considerable addition to its generating plant at a probable cost of upwards of \$400,000, and its requirements for ordinary extensions of its distribution system during the current year will probably exceed \$100,000.

The following was therefore adopted:—

On the petition of the Springfield Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$400,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Springfield Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 4,000 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 1,300 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Sept. 30, 1913, and the proceeds of 2,700 shares to the payment of the cost of additions to plant made subsequent to said thirtieth day of September.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered

for sale at some suitable place in the city of Springfield, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (May 8, 1914.)

PETITION OF THE HAVERHILL GAS LIGHT COMPANY.

This was an application by the Haverhill Gas Light Company for the approval of an issue of additional capital stock of the par value of \$700,000 for the purpose of defraying the past and future expenditures of the company in and in connection with additions, extensions and improvements to its plant and property and increase of working capital.

After due notice public hearings were held by the Board upon this application, at which the company was represented by its officers and counsel, the city of Haverhill by its solicitor, and certain customers of the company by counsel. During the course of the hearings the company waived so much of its application as related to certain past and future expenditures of an unusual character not concerned with any additions to physical property, and amounting to about \$100,000. In consequence the application stands for the approval of stock sufficient to raise a little over \$600,000.

The present management assumed control at some time in the fall of 1909. On June 30, 1909, the company owned but \$5,500 in notes then outstanding, and this item represented the balance of the purchase price of its Essex Street land. Between that date and March 31, 1914, the present management has reconstructed the gas works and enlarged their capacity, erected a million cubic foot holder and made considerable extensions of the distributing system. The net additions to the plant accounts because of these expenditures have somewhat exceeded \$371,000. There has at the same time been a substantial increase in the company's current assets. On March 31, 1914, it had outstanding promissory notes to the amount of \$438,500. The present management has also taken active steps to increase the company's business, which have resulted in a very substantial increase in output.

The question was raised at the hearings that certain of the expenditures made by the company were of a character and

amount inappropriate for capitalization. This contention was first, that included in them are many items, substantial in amount in the aggregate, which are in the nature of alterations or reconstruction of existing property, and have added little or nothing to its value; and second, that the expenditure for outside engineering and supervision of this work was unnecessarily large, in view of the character and compensation of the company's management.

Taking up the second contention first, while the Board is not impressed with the reasonable necessity for the full amount of the expenditure for engineering and supervision made by the company in this work, yet it must fairly be recognized that the reconstruction of a gas works, and the installation of a new type of apparatus on a piece of land restricted in area, coupled with the necessity of keeping the old works in operation until the new works were ready, called for unusual care and engineering skill. Both considerations have been taken into account in the amount of stock which the Board has authorized.

In regard to the first contention it is to be remembered that all of the company's outstanding stock amounts at par to \$75,000. Since 1872 it has never sought, prior to this application, to increase its capital. Assuming that this amount of \$75,000 represents, as it does, all that the stockholders ever paid into the corporation from their individual funds, it may be conceded that their investment has been more than kept good by expenditures upon the plant and additions thereto made out of earnings. It has been urged that when the present management assumed control in 1909 the company's surplus was very large, meaning by surplus the excess of its assets over its debts and stock. It is quite true that, by the company's method of accounting, such was the fact. It is also true that a substantial part of what was then termed "surplus" was represented, not by any form of quick assets, but entirely by plant. So long as this plant was in actual use by the company, and was suitably adapted therefor, it had value. But very soon after the date named it became apparent that its business necessities required the virtual abandonment of much of the old works, and the construction in their place of new works of a different type and greater capacity. If capital stock had there-

tofore been issued for the entire plant it would mean that no provision for the depreciation then manifest had been made. The capital stock would have thereby become impaired, and provision to make this impairment good out of future income would have been necessary. Such, however, was not the fact in this corporation. Ample provision against such a contingency had been regularly made in the price for gas, and the funds so acquired had not been dissipated in dividends or otherwise. Consumers, having once contributed in this way for this purpose, should not be required to contribute again for the same thing. The cost of the new construction should come wholly out of new capital rather than again out of income to be reflected in the price of gas. This is the only logical outcome of the policy pursued in the past by this company, of which the very limited issue of stock is a conspicuous demonstration. This policy has been of mutual advantage to company and consumers, and permits, without injustice to any interest involved, the capitalizing of the entire reasonable cost of the new work.

In addition to the expenditures already made by the company, the estimated cost of additions to be made to its plant, and chiefly to its distribution system in Haverhill during the present year, is about \$52,000. It has also decided upon an extension of its mains into the towns of Groveland and Merri-mac, and has received the necessary authority and permits therefor. These extensions are estimated to cost \$36,848 and \$44,810, respectively.

Included in the application was a substantial amount for the cost of additions to quick assets or working capital. Hitherto the company has never found it necessary to issue stock for this purpose. Its working capital has always been small, and it may be conceded that it may wisely be now increased. It is extremely difficult to make a rule applicable to companies generally as to the necessary amount of working capital. It will doubtless vary largely in different companies, and from time to time in the same company, dependent upon its immediate policy and purpose; that is to say, according to the particular work which it ought to do or may have in hand. This very liability to variation of working capital impels to conservatism in the issuance of stock for account of it. If reasonable provi-

sion for it can be made without the creation of a permanent liability such as inheres in capital stock, so that, as working capital is reduced, the liability therefor may disappear to the same extent, every permanent interest involved will be conserved. In established and prosperous companies with an unquestioned surplus the Board has been of the opinion that working capital should be provided out of surplus or temporary debt rather than by the issue of new stock, because under such conditions the necessity for such issue is not apparent. For these reasons no provision for this item is made in this decision; but if experience shall later prove that such reasonable necessity exists, the request for the same can then be renewed.

The directors of the company have fixed the price at which the new shares shall be offered to the stockholders at par. The law requires that the vote of the Board as to the amount of stock reasonably necessary shall be based on the price fixed by the directors, "unless the Board is of opinion that such price is so low as to be inconsistent with the public interest, in which case it may determine the price at which such shares may be issued."

The stock of this company has been withdrawn from the market since its acquisition by the Häverhill Gas Securities Company in 1899. The company has not declared or paid any dividends since that year, although profits were ample for the purpose, and between 1899 and 1909 loans were annually made to the Securities company to enable the latter to pay interest on its bonds. During substantially all of this period the company has been engaged in litigation, only recently voluntarily ended, in which there has been involved a question as to the price which it might be allowed to charge and, as a resultant, the amount it might be able to earn and distribute in dividends. This protracted controversy and the nature of the dispute make its present condition abnormal, and it now remains to be seen what the company can demonstrate as its earning power under the rate which it has accepted and which has been so long in controversy upon the claim that it was too low to allow a reasonable return. The amount of money to be raised will obviously require on any theory the issue of several times the amount of capital stock now outstanding with a corresponding

decrease, emphasized by the change in price, in the amount of divisible profits per share.

The following was therefore adopted: —

On the petition of the Haverhill Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$700,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Haverhill Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$50 a share, as determined by its directors, of 10,200 shares of new capital stock of the par value of \$50 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 7,527 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 31, 1914; the proceeds of 1,633 shares to the payment of the cost of the extension of its distribution system in the towns of Groveland and Merrimac; and the proceeds of 1,040 shares to the payment of the cost of other additions to plant made subsequent to said thirty-first day of March.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Haverhill Gazette," a newspaper published in the city of Haverhill. (June 8, 1914.)

PETITION OF THE CITIZENS' GAS LIGHT COMPANY OF QUINCY.

These were two applications by the Citizens' Gas Light Company of Quincy for the approval of issues of additional capital stock of the par value of \$140,000 and \$250,000 respectively, for the purpose of providing funds to pay indebtedness already incurred for new construction, additions, extensions and permanent improvements, and to acquire additional plant and property and to make further improvements and extensions.

On May 18, 1910, the Board approved of the issue by this company of additional capital stock of the par value of \$140,000

at the price of \$100 per share, and directed that the proceeds of 1,150 shares should be applied to the payment of its promissory notes outstanding on March 31, 1910, and of 250 shares to the cost of additions to plant made subsequent to that date. Chapter 374 of the Acts of 1910, requiring new stock to be offered to the stockholders within sixty days after the Board's decision, took effect on April 8, 1910, subsequent to the filing of the application for the Board's approval and prior to its decision. The company inadvertently overlooked this requirement and failed to offer the new stock approved by the Board within the prescribed time. To correct this oversight and to have the Board's prior decision reaffirmed is the purpose of the first application.

Between March 31, 1910, and Dec. 31, 1913, the company appears to have expended upon extensions of its distribution system somewhat more than \$210,000. Of the future additions described at the hearing as probably costing about \$72,000, it appeared that a portion only had been definitely decided upon by the company to be undertaken during the present year. For this work stock to the amount of \$35,000 is approved. On Dec. 31, 1913, the company's outstanding promissory notes amounted to \$355,000.

The following was therefore adopted: —

On the petitions of the Citizens' Gas Light Company of Quincy, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for approval of issues of additional capital stock of the par value of \$140,000 and \$250,000, respectively, for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issues are authorized, it is —

Ordered, That the Board hereby approves of the issue by the Citizens' Gas Light Company of Quincy, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 3,600 shares of new capital stock of the par value of \$100 each, the proceeds of said stock to be applied to the following purposes and to no other, to wit: the proceeds of 3,250 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Dec. 31, 1913, and the proceeds of 350 shares to the payment of the cost of additions to plant made subsequent to said thirty-first day of December.

And if any shares shall remain unsubscribed for by the stockholders en-

titled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Daily Globe," newspapers published in the city of Boston. (June 9, 1914.)

PETITION OF THE TAUNTON GAS LIGHT COMPANY.

This was an application by the Taunton Gas Light Company for the approval of an issue of additional capital stock of the par value of \$110,000 for the purpose of making additions to and alterations in the buildings, machinery and plant of the company.

The company is about to enlarge its gas works so that they will have a daily capacity of over a million and a half cubic feet. The cost of this construction is estimated to be approximately \$219,000.

The following was therefore adopted: —

On the petition of the Taunton Gas Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$110,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Taunton Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$75 a share, as determined by its directors, of 2,200 shares of new capital stock of the par value of \$50 each, the proceeds thereof to be applied to the cost of additions to its plant made subsequent to the first day of June, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Taunton Gazette" and the "Taunton Herald-News," newspapers published in the city of Taunton. (June 13, 1914.)

PETITION OF THE FALL RIVER ELECTRIC LIGHT COMPANY.

This was an application by the Fall River Electric Light Company for approval of an issue of additional capital stock of the par value of \$200,000 for the purpose of reducing its floating indebtedness and to provide for the payment of liabilities now or hereafter incurred for additions to and extensions of its plant and property.

On Sept. 25, 1913, the Board approved of an issue of additional capital stock of an amount and at a price to yield \$300,000, the proceeds to be applied in payment of a portion of the promissory notes outstanding on June 30, 1913. In the succeeding six months the company's expenditures for account of new plant exceeded \$200,000. The company has for several years been engaged in making extensive additions to its plant, and on March 31, 1914, it had outstanding promissory notes to the amount of \$670,000.

The following was therefore adopted: —

On the petition of the Fall River Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$200,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Fall River Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$135 a share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on March 31, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Fall River Evening News" and the "Fall River Globe," newspapers published in the city of Fall River. (June 19, 1914.)

PETITION OF THE MARION GAS COMPANY.

This was an application by the Marion Gas Company for the approval of an issue of additional capital stock of the par value of \$171,700 for the purpose of raising money to be applied to the payment of liabilities incurred or to be incurred for extensions, additions and improvements to its plant and property.

This company has heretofore supplied electricity in Marion, Wareham and that portion of Bourne north of the Cape Cod Canal. While it has had some equipment in the power station of the New Bedford and Onset Street Railway Company, it has had no generating station, and has purchased from that company or the Buzzards Bay Electric Company the electricity which it has distributed.

Prior to June 30, 1913, the company had expended upon its electric plant in excess of the stock previously approved therefor somewhat more than \$13,000, which was represented in its promissory notes then outstanding. The control of this company has recently passed to the interests controlling the Plymouth Electric Light Company. In anticipation of a substantial increase in its business, due in part to the completion of the canal, the company is to build a transmission line to the Plymouth boundary for the purpose of taking electricity from the Plymouth Electric Light Company. It is also planning to build a distributing system in Carver and later in Rochester, as well as additions to its lines now in Marion, Wareham and Bourne. The estimated cost of this transmission line and other extensions somewhat exceeds \$155,000.

Since the change in control an expenditure of approximately \$12,000 has been made upon the work already described, and is represented in the promissory notes outstanding on April 1, 1914. The extent of the proposed work and the estimate of its cost are admittedly liberal. While this company perhaps cannot reasonably be required to make so large an expenditure in advance of any provision therefor, it will be no hardship if a reasonable part only is covered in this approval and the balance is left until the work is completed and its actual cost is known. In view of the probable abandonment of some portions of its present plant and the necessary rehabilitation of others, pro-

vision for the replacement incidental thereto should be made out of earnings and not out of new and additional stock.

The following was therefore adopted: —

On the petition of the Marion Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$171,700 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Marion Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by the directors, of 1,250 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 250 shares to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on April 1, 1914, and the proceeds of 1,000 shares to the cost of additions to plant made subsequent to said first day of April.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "New Bedford Evening Standard" and the "Brockton Daily Enterprise," newspapers published in the cities of Boston, New Bedford and Brockton, respectively. (July 13, 1914.)

PETITION OF THE WARE ELECTRIC COMPANY.

This was an application by the Ware Electric Company for the approval of an issue of additional capital stock of the par value of \$75,000 for the purpose of raising money to be applied to the payment of liabilities incurred or to be incurred for extensions, additions and improvements to its plant and property.

On May 1, 1914, the company had outstanding promissory notes to the amount of \$115,000. Since June 30, 1911, its expenditures for extensions of its transmission lines and distributing system have exceeded the amount of stock hereinafter approved.

The following was therefore adopted: —

On the petition of the Ware Electric Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$75,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Ware Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 750 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on May 1, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Springfield Daily Republican" and the "Springfield Daily Union," newspapers published in the city of Springfield. (July 13, 1914.)

PETITION OF THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

This was an application by the Electric Light and Power Company of Abington and Rockland for the approval of an issue of additional capital stock of the par value of \$47,200 for the purpose of paying floating indebtedness incurred for additions to plant and for retiring \$20,000 of bonds of the Cohasset Electric Company, which were assumed by it and matured Jan. 1, 1913.

The company's promissory notes outstanding on Feb. 28, 1914, were \$75,000. In 1909 it purchased the property and franchise of the Cohasset Electric Company, and, in part consideration therefor, assumed payment of the latter company's outstanding bonds to the amount of \$20,000. These bonds matured and were paid Jan. 1, 1913, and are represented in the notes out on Feb. 28, 1914. Between April 30, 1910, and Feb. 28, 1914, the company expended upon additions to its distributing system over \$86,000, of which \$18,000 was provided by the issue of stock heretofore approved.

The following was therefore adopted: —

On the petition of the Electric Light and Power Company of Abington and Rockland, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of additional capital stock of the par value of \$47,200 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Electric Light and Power Company of Abington and Rockland, in conformity with all the requirements of law relating thereto, at the price of \$140 a share, as determined by its directors, of 472 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Feb. 28, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Brockton Times," a newspaper published in the city of Brockton, and in the "Boston Daily Advertiser" and the "Boston Evening Transcript," newspapers published in the city of Boston. (July 21, 1914.)

PETITION OF THE LUDLOW ELECTRIC LIGHT COMPANY.

This was an application by the Ludlow Electric Light Company for the approval of an issue of original capital stock of the par value of \$21,000 for the purchase of the electric light and power system of the Ludlow Manufacturing Company.

This company was organized on March 21, 1914, with an authorized capital of \$21,000, for the purpose of "manufacturing, buying, selling, dealing in, supplying and distributing electricity for light, heat and power, and for acquiring by purchase or otherwise and for erecting, maintaining and operating works, poles, wires and other apparatus for the manufacture, supply and distribution of electricity for light, heat and power." Prior to its incorporation a contract had been made in its behalf for the purchase from the Ludlow Manufacturing Company of the latter company's electric light and power system in the town of Ludlow for the sum of \$21,000. Upon an appli-

cation by the two companies, under the provisions of chapter 529 of the Acts of 1908, the determinations by this Board requisite for such purchase have been made in an order adopted simultaneously herewith. From the evidence submitted at the hearing it appeared that the property to be so purchased will fairly represent the amount of capital stock for which approval is sought.

The following was therefore adopted: —

On the petition of the Ludlow Electric Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws, for the approval of an issue of new capital stock of the par value of \$21,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Ludlow Electric Light Company, in conformity with all the requirements of law relating thereto, of 210 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the purchase, free and clear of all encumbrances, of the rights, privileges and property of the Ludlow Manufacturing Company, comprising its public electric light and power system in the town of Ludlow and more particularly enumerated and described in a certain agreement in writing, dated March 4, 1914, between said company, the Ludlow Manufacturing Associates and Philip Cabot, a copy of which is filed in the office of said Board in the record of said petition, and to no other purpose. (July 24, 1914.)

PETITION OF THE NORWOOD GAS COMPANY.

This was an application by the Norwood Gas Company for the approval of an issue of additional capital stock of the par value of \$141,200 for the purpose of raising money to be applied to the payment of liabilities incurred or to be incurred for extensions, additions and improvements to its plant and property.

On June 30, 1914, the company had outstanding promissory notes to the amount of \$25,000. Between Dec. 31, 1912, and June 30, 1913, it had expended for additions to plant in excess of the proceeds of stock approved therefor about \$5,000. The control of the company has recently changed hands, and the present management plans a considerable extension of its distribution system, not only in Norwood, but also in Walpole, in which its charter allows it to operate. At the time of the hearing the company also intended to extend into Canton, but this

project has since been abandoned. The proposed extensions in Norwood and Walpole were estimated to cost \$31,316 and \$55,739, respectively, and to require additional generating apparatus estimated to cost \$5,225. Since June 30, 1913, the company's net expenditures upon this work have been about \$16,000, practically all of which was in Norwood. The estimates for these extensions were admittedly liberal with respect, not only to the extent of the proposed additions, but also to their cost. While a company of this size should not be required to make so large an expenditure in advance of any provision therefor, it will be no hardship if a substantial part only of the probable cost is provided for now and the rest is left until the extensions are completed and the actual cost is known.

The following was therefore adopted:—

On the petition of the Norwood Gas Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws (now section 39 of chapter 742 of the Acts of the year 1914), for the approval of an issue of additional capital stock of the par value of \$141,200 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Norwood Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 600 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the following purposes and to no others, to wit: the proceeds of 210 shares to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1914; the proceeds of 140 shares to the cost of additions to its generating plant and the extension of its distribution system in Norwood made subsequent to June 30, 1914, and the proceeds of 250 shares to the payment of obligations incurred subsequent to June 30, 1914, in the extension of its distribution system into the town of Walpole.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Aug. 12, 1914.)

PETITION OF THE GARDNER GAS, FUEL AND LIGHT COMPANY.

This was an application by the Gardner Gas, Fuel and Light Company for the approval of an issue of additional capital stock of the par value of \$16,800 for the purpose of raising money to be applied to the payment of liabilities incurred for extensions, additions and improvements to its plant and property.

On June 30, 1914, the company had outstanding promissory notes to the amount of \$76,000. Since March 1, 1913, its expenditures upon construction, which may now properly be represented in capital stock, amount to somewhat more than the proceeds of the stock hereinafter approved.

The following was therefore adopted: —

On the petition of the Gardner Gas, Fuel and Light Company, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws (now section 39 of chapter 742 of the Acts of 1914), for the approval of an issue of additional capital stock of the par value of \$16,800 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Gardner Gas, Fuel and Light Company, in conformity with all the requirements of law relating thereto, at the price of \$125 a share, as determined by its directors, of 168 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Gardner News," a newspaper published in the town of Gardner. (Aug. 13, 1914.)

PETITION OF THE EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

This was an application by the Edison Electric Illuminating Company of Brockton for the approval of an issue of additional capital stock of the par value of \$316,200 for the purpose of

paying floating indebtedness incurred for additions to plant and of raising money for other acquisitions of new plant and property.

On June 30, 1914, the company had outstanding promissory notes to the amount of \$553,500. Since May 31, 1909, it has greatly enlarged the capacity of its East Bridgewater station, purchased land and erected a stock room and garage in Brockton, and made extensive additions to its transmission lines and distributing systems. Up to June 30, 1914, its expenditures for these purposes, in addition to the provision already made therefor, have exceeded the amount which the stock hereinafter approved will yield.

The following was therefore adopted:—

On the petition of the Edison Electric Illuminating Company of Brockton, pursuant to the provisions of section 24 of chapter 109 of the Revised Laws (now section 39 of chapter 742 of the acts of 1914), for the approval of an issue of additional capital stock of the par value of \$316,200 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Edison Electric Illuminating Company of Brockton, in conformity with all the requirements of law relating thereto, at the price of \$130 a share, as determined by its directors, of 3,162 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Brockton Daily Enterprise" and the "Brockton Daily Times," newspapers published in the city of Brockton. (Oct. 6, 1914.)

PETITION OF THE UNION LIGHT AND POWER COMPANY.

This was an application by the Union Light and Power Company for the approval of an issue of additional capital stock of the par value of \$130,000 for the purpose of raising money to

be applied to the payment of liabilities incurred for extensions, additions and improvements to its plant and property.

On May 1, 1914, the company had outstanding promissory notes to the amount of \$225,000. On June 3, 1912, the Board authorized the company to acquire the property of the Union Electric Light Company, and to issue 938 shares for that purpose, 50 shares for the payment of notes outstanding Nov. 1, 1911, and 375 shares for the cost of extensions made subsequent to the latter date. All of the shares so authorized have been issued and duly applied. The company, however, has expended upon extensions, meantime, considerably more than the proceeds of the stock available therefor, and this expenditure is represented in its promissory notes outstanding on May 1, 1914, to the extent of the proceeds of the stock hereinafter approved.

The following was therefore adopted: —

On the petition of the Union Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$130,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Union Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,200 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on May 1, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Nov. 25, 1914.)

PETITION OF THE WORCESTER ELECTRIC LIGHT COMPANY.

This was an application by the Worcester Electric Light Company for the approval of an issue of additional capital stock of the par value of \$100,000 to provide for paying certain

outstanding indebtedness of the company incurred for additions to plant.

On Oct. 31, 1914, the company had promissory notes outstanding to the amount of \$340,000. Since the last approval of stock it has enlarged the capacity of its generating station and made substantial additions to its distributing plant in excess of the provision then made. The expenditures so made and charged to construction accounts between June 30, 1913, and Oct. 31, 1914, may be properly represented in capital stock to the amount now authorized.

The following was therefore adopted: —

On the petition of the Worcester Electric Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$100,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Worcester Electric Light Company, in conformity with all the requirements of law relating thereto, at the price of \$200 a share, as determined by its directors, of 1,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 31, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," a newspaper published in the city of Boston, and in the "Worcester Evening Gazette," the "Worcester Evening Post" and the "Worcester Daily Telegram," newspapers published in the city of Worcester. (Dec. 4, 1914.)

PETITION OF THE SHIRLEY ELECTRIC COMPANY.

This was an application by the Shirley Electric Company (originally known as the Shirley Light, Heat and Power Company) for an issue of additional capital stock of the par value of \$6,000, one-half common and one-half preferred stock, for extensions and expenses of its plant.

The capital stock of this company now outstanding amounts

to \$7,700, represented by 154 shares of the par value of \$50, of which 80 are common and 74 preferred. Of the proceeds of this stock, \$4,000 was to be devoted to additions to the property originally acquired by the company. Meantime it claims to have expended on such additions in excess of the provisions so made therefor somewhat more than \$3,800, which is represented in its accounts payable on Dec. 1, 1914. Included in these expenditures, however, are certain items which seem properly to belong to operating expenses. The company contemplates some extensions of its lines estimated to cost \$2,700, including one for the purpose of delivering current to a mill in North Shirley. This new work has not yet been begun, although some of the materials for it appear to have been purchased. To such extent as the cost of this and other extensions of the lines exceeds the proceeds of the stock hereinafter authorized, it may be considered in connection with some subsequent stock issue.

The following was therefore adopted: —

On the petition of the Shirley Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$6,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Shirley Electric Company, in conformity with all the requirements of law relating thereto, at the price of \$50 a share, as determined by its directors, of 50 shares of common and 50 shares of preferred new capital stock of the par value of \$50 each, the proceeds thereof to be applied to the following purposes and to no other, to wit: the proceeds of 30 common and 30 preferred shares to the cancellation of the obligations of the company incurred for construction represented in its accounts payable outstanding on Dec. 1, 1914, and the proceeds of 20 common and 20 preferred shares to the obligations of the company incurred for additions to plant made subsequent to said first day of December.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Dec. 16, 1914.)

PETITION OF THE LAWRENCE GAS COMPANY.

This was an application by the Lawrence Gas Company for the approval of an issue of additional capital stock of the par value of \$600,000 for the payment of the outstanding indebtedness of the corporation incurred in the extension and enlargement of its plant and for further contemplated improvements therein.

On Jan. 12, 1909, the Board approved of an issue of capital stock by this company, of which the proceeds, to the amount of \$128,000, were to be applied to the cost of additions to plant made subsequent to Oct. 31, 1908. Between the latter date and Oct. 1, 1914, its charges to construction accounts for additions to plant, including certain items for reconstruction and replacement involved in such expenditure, appear to have exceeded this amount by somewhat more than \$1,100,000. Substantially all of the money required therefor has been provided by floating debt, and is included in the company's notes which were outstanding on Oct. 1, 1914, to the amount of \$1,359,000. To the extent hereinafter authorized the above expenditure may be represented by capital stock.

The following was therefore adopted: —

On the petition of the Lawrence Gas Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$600,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that said amount of stock is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Lawrence Gas Company, in conformity with all the requirements of law relating thereto, at the price of \$140 a share, as determined by its directors, of 6,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on Oct. 1, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Adver-

tiser" and the "Boston Evening Transcript," newspapers published in the city of Boston, and in the "Lawrence Daily American," a newspaper published in the city of Lawrence. (Dec. 18, 1914.)

PETITION OF THE ATHOL GAS AND ELECTRIC COMPANY.

This was an application by the Athol Gas and Electric Company for the approval of an issue of additional capital stock of the par value of \$320,000 for the purpose of raising money for the payment of liabilities incurred for the purchase, extension and enlargement of its plant and property.

In 1909 this company acquired the property of the Orange Electric Light Company, and with it a water right on the Miller's River at Wendell. To provide for the payment of its bonded indebtedness, the purchase of the Orange company's property, the development of the water power so acquired, the erection of the transmission lines for its utilization, and other addition to plant, the Board authorized in two different approvals the issue of additional stock to the amount of 3,250 shares in all. The proceeds of 500 shares were to be applied to the payment of the company's bonds; but these shares, while duly offered to and subscribed for by the stockholders, had not, on June 30, 1914, been issued, and \$20,000 of the company's bonds were still outstanding. The proceeds of the remainder of the stock so authorized has been applied to the additions made since Aug. 24, 1909, but the cost of such additions appears to have exceeded the amount so provided therefor by more than \$400,000, a very considerable part of which has been for its hydro-electric development and its steam generating electric plant. The company's promissory notes outstanding on June 30, 1914, were \$457,000.

The following was therefore adopted: —

On the petition of the Athol Gas and Electric Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914 for the approval of an issue of additional capital stock of the par value of \$320,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Athol Gas and Electric Company, in conformity with all the requirements of law re-

lating thereto, at the price of \$130 a share, as determined by its directors, of 2,800 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the company's obligations represented by its promissory notes outstanding on June 30, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "Fitchburg Daily News," newspapers published in the cities of Boston, Springfield and Fitchburg, respectively. (Jan. 2, 1915.)

PETITION OF THE NORTH ADAMS GAS LIGHT COMPANY.

This was an application by the North Adams Gas Light Company for the approval of an issue of additional capital stock of the par value of \$400,000 for the payment of floating indebtedness incurred in the enlargement of its plant and extensions of its distributing system, and also for further proposed enlargements and extensions thereof.

The city of North Adams appeared by its city solicitor in opposition to the granting of the application, and at the hearings evidence was submitted both by the company and by the city relative thereto.

The company proposed to offer the stock, for whose issue approval is sought, at \$130 a share, and to devote the proceeds to the amount of \$363,000 to the payment of its floating indebtedness then outstanding, \$75,000 in the erection and equipment of a new retort house and \$82,000 towards placing its wires underground. Up to June 30, 1914, none but some slight preliminary expenditures had been made upon underground conduits or upon the new retort house, but since the application was filed there have been other expenditures upon construction in excess of \$25,000.

On Jan. 16, 1904, the Board authorized an issue of stock of the par value of \$100,000 at a price to yield \$130,000, the proceeds to be applied towards the payment of the promissory notes which were then outstanding to the amount of \$157,000. Among these promissory notes was one for \$100,000 secured by

a mortgage of the plant. This stock was not in fact issued until the spring of 1910. Meantime the company had issued bonds to the amount of \$100,000 to take up this mortgage note. These bonds were paid off from the proceeds of the stock when issued, and the balance applied to the company's notes which, on June 30, 1909, amounted to \$67,100. Shortly prior to that date the control of the company had passed to its present owners, and they soon entered upon the replacement of the old electric generating station by a new station with modern equipment of much greater capacity, and upon the installation of a new water gas plant. The difficulties and additional expense attendant upon the reconstruction of an operating station under such conditions were doubtless unusual. Between June 30, 1909, and June 30, 1914, it appears to have expended for such construction and other additions to plant a little over \$263,000 in excess of the amounts realized for machinery and apparatus displaced. In addition there appears to have been due on June 30, 1909, on an open account, covering both construction and operating supplies, a balance of \$14,551. This expenditure is represented in the promissory notes outstanding on June 30, 1914.

By reason of the heavy charges to depreciation during this period the net increase in the book value of the plant has been but \$102,483.99. But these charges were made against the surplus shown in the accounts at the beginning of the period, and meanwhile the earnings have been exhausted in the payment of operating expenses, interest and dividends, leaving little available for the increase in quick assets or for depreciation. Included in the operating expenses are charges for management paid either to the Light, Heat and Power Corporation or to the Gas and Electric Improvement Company, whose ownership is the same as that of the North Adams company. The dividends paid have been at the respective rates of 11, 11½, 18, 12 and 22 per cent.

At the hearings the city submitted a valuation of the company's plant made in its behalf by an experienced engineer. If this is corrected by adding to it the cost of construction between its date and June 30, 1914, it aggregates substantially \$470,000 exclusive of quick assets, while the book value of the

plant stands on that date at \$548,229. On the same date the company's balance sheet shows total assets of \$657,567, against which there were outstanding capital stock of \$200,000, notes of \$347,000 and other indebtedness of \$44,897. If to the city's valuation is added the available quick assets, the total assets do not exceed the outstanding capital stock and debt. Indeed, impairment of capital was one ground upon which the opposition of the city was based. It was also urged that a considerable portion of the expenditures which it was sought to capitalize had been undertaken in reality for the benefit of Adams and Williamstown, and should not be capitalized against North Adams. In this connection it was claimed that, by reason of the prices charged for the gas and electricity furnished the Adams and Williamstown companies, an undue proportion of the burden of carrying this additional capital would fall upon the consumers of North Adams.

For more than ten years these three companies have been under a common ownership or control, and they have been developed physically as integral parts of one system. Such a policy does not necessarily involve any hardship or injustice to the customers of the North Adams company, even though its generating plants are the ones chosen to serve the needs of all three communities. Indeed, properly pursued, this policy should work to the advantage rather than to the disadvantage of North Adams. If, as was urged, the prices charged prevent its accomplishment, this is a matter to be considered upon its own merit and not as an objection to this application.

The present owners of the capital stock of this company are the trustees of a voluntary association known as the Massachusetts Lighting Companies. Their relation to this company and the characteristics of their management of it have already been set forth in a decision relative to the prices of both gas and electricity in North Adams, made in 1911. It is unnecessary to repeat that discussion here. It is sufficient to state that the expenditures for construction, which it is now sought to capitalize, were, if not all, at any rate in large part, made through the medium of the Light, Heat and Power Corporation in a manner to yield to the association thereby a considerable profit over and above the actual cost of the labor and

materials in the open market. A similar policy has been pursued with respect to its management and other charges appearing in its operating expenses. Of the notes of the company out on June 30, 1914, \$339,000 were held by the association and \$8,000 by the Gas and Electric Improvement Company, a corporation whose stock is owned by the association and which has for about two years acted as manager of the North Adams company.

In view of the foregoing facts, and after a careful study of the company's plant and accounts and a consideration of the character of the expenditures made by the company and of its resources which might under a different policy have been available therefor, the Board is of the opinion that, to the extent hereinafter authorized, the existing floating debt may be represented in capital stock. It further finds that the evidence submitted by the city is not sufficiently conclusive to show an impairment of capital. No provision has been made in this order for future additions to plant because, as already described, the work in contemplation when the application was filed has not been begun. But the Board's action is without prejudice to the later consideration of such work in connection with some other application.

The following was therefore adopted: —

On the petition of the North Adams Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$400,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the North Adams Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$130 a share, as determined by its directors, of 2,000 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered

for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Springfield Daily Republican" and the "North Adams Daily Transcript," newspapers published in the cities of Boston, Springfield and North Adams respectively. (Jan. 5, 1915.)

PETITION OF THE LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

This was an application by the Leominster Electric Light and Power Company for the approval of an issue of additional capital stock of the par value of \$150,000 for the payment of floating indebtedness incurred in the enlargement of its plant and extension of its distributing system, and also for the further proposed enlargement and extension thereof.

At the hearing upon this application counsel for the town of Leominster appeared in opposition to the proposed issue.

On July 28, 1906, the Board approved of an issue of stock of the par value of \$30,000 for the payment of floating debt then outstanding, and bonds to the amount of \$70,000 for the payment of an equal amount of the coupon notes of the company. In connection with this order it found that "after the issue of the new securities hereinafter approved the entire plant will fairly represent the total of stock and bonds outstanding." This left a balance of a "construction loan" of \$12,666, for which no securities were authorized or approved. When the present application was filed the company had outstanding promissory notes to the amount of \$151,000. It was proposed to devote the proceeds of the additional stock, if approved, to the amount of \$149,725, toward the payment of those notes. On June 30, 1914, its notes had increased to \$174,000, and between June 30, 1906, and June 30, 1914, its charges to plant accounts were approximately the same, although, because of certain depreciation charges, the net increase in the book value of the plant was but \$145,000. During this period its earnings, in excess of operating expenses, interest and dividends, have hardly been more than sufficient to provide for the balance of the "construction loan," described above, and the increase in quick assets. No other provision has been made for depreciation.

Throughout this period the stock of this company has been

owned by the trustees of a voluntary association known as the Massachusetts Lighting Companies. The expenditures for construction which it is now sought to capitalize were to some extent for the purpose of replacing the station equipment with apparatus of larger capacity and more efficient type. They were, if not all, at any rate in large part, made through the medium of the Light, Heat and Power Corporation, another company owned by this association, in a manner to yield the association thereby a considerable profit over and above the actual cost of the labor and materials in the open market. A similar policy has been pursued by these owners with respect to the management and other charges appearing in the Leominster company's operating expenses. In addition, the Leominster company has paid dividends during this period at the respective rates of 6, $7\frac{1}{2}$, $6\frac{1}{2}$, 8, 8, 10, 12 and 22 per cent. Of the notes of the Leominster company out on June 30, 1914, \$140,000 were held by said association and \$34,000 by the Gas and Electric Improvement Company, which in turn is owned by the association and for about two years has managed the Leominster company.

In view of the foregoing facts, and after an examination of the company's affairs and a consideration of the character of the expenditures made by it and its resources, the Board is of the opinion that, to the extent hereinafter authorized, the existing floating debt may be represented in capital stock.

The following was therefore adopted: —

On the petition of the Leominster Electric Light and Power Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of 1914, for the approval of an issue of additional capital stock of the par value of \$150,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Leominster Electric Light and Power Company, in conformity with all the requirements of law relating thereto, at the price of \$100 a share, as determined by its directors, of 1,400 shares of new capital stock of the par value of \$100 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Boston Evening Transcript" and the "Boston Post," newspapers published in the city of Boston. (Jan. 5, 1915.)

PETITION OF THE CLINTON GAS LIGHT COMPANY.

This was an application by the Clinton Gas Light Company for the approval of an issue of additional capital stock of the par value of \$100,000 for the payment of floating indebtedness incurred in the enlargement of its plants and distributing systems, and for further proposed enlargements and extensions thereof.

On June 30, 1914, the company had outstanding promissory notes to the amount of \$102,500, an increase of \$30,000 since the application was filed. It was proposed to devote the proceeds of the additional stock, if approved, to the payment of the notes then outstanding, and to the completion of certain additions to the company's electric and gas distributing systems which were then in process of construction or contemplated and estimated to cost \$27,500.

On July 8, 1904, the Board approved of an issue of capital stock of the par value of \$50,000, of which the proceeds of \$25,000 were to be applied to existing debt and the balance to future additions. In 1905 it approved of the issue of bonds to the amount of \$110,000, of which the proceeds of \$100,000 were to take up coupon notes equal in amount, and of \$10,000 to be devoted to additions to plant. In connection with the approval of the stock the Board, finding the fair structural value of the company's plant to be less than its outstanding stock and debt, directed that no dividends in excess of 5 per cent. should be paid by the company "until it shall have expended upon its plant for additional construction after the date hereof not less than \$25,000 in addition to the proceeds of the capital stock hereinbefore approved, and until any indebtedness incurred on account of such expenditure for construction has been fully paid and cancelled." No dividends in excess of the designated rate were paid until after June 30, 1913. Meanwhile the accounts

of the company show that net earnings somewhat in excess of the Board's requirements were put back into the plant; but for the year ending June 30, 1914, dividends at the rate of 20 per cent. were declared, and to pay these dividends it has been necessary to resort, to a substantial extent, to the quick assets already taken into account as of June 30, 1904, in determining the fair structural value of the plant. At the best there has been but a technical compliance with the Board's order with respect to the impairment. For a period of nine years no resources have been available for depreciation save only with respect to certain expenditures for extraordinary repairs aggregating \$11,041, and such earnings as were available for this purpose during this last fiscal year have been distributed in dividends.

Between June 30, 1904, and June 30, 1914, the company's charges to its construction accounts have been approximately \$159,000, although, by reason of certain depreciation charges, the increase in the book value has been but \$130,744. For this there was available from the stock and bonds already approved the sum of \$35,000, and from the earnings prior to June 30, 1913, more than \$25,000.

During this period and for some years previous the capital stock of this company has been owned by the trustees of a voluntary association known as the Massachusetts Lighting Companies. The expenditures for construction, which it is now sought to capitalize, were, if not all, at any rate in large part made through the medium of the Light, Heat and Power Corporation, another company owned by this association, in a manner to yield the association thereby a considerable profit over and above the actual cost of the labor and materials in the open market. A similar policy has been pursued by the association with respect to the management and other charges appearing in the Clinton company's operating expenses. Of the notes of the company outstanding on June 30, 1914, \$83,500 were held by said association and \$19,000 by the Gas and Electric Improvement Company, which in turn is owned by the association and for about two years has managed the Clinton company.

In view of the foregoing facts, and after an examination of

the company's affairs and a consideration of the character of the expenditures made by it, and the resources which might have been available therefor had a different policy been pursued, the Board is of the opinion that, to the extent hereinafter authorized, the existing floating debt may be represented in capital stock.

The following was therefore adopted: —

On the petition of the Clinton Gas Light Company, pursuant to the provisions of section 39 of chapter 742 of the Acts of the year 1914, for the approval of an issue of additional capital stock of the par value of \$100,000 for the objects named in said petition, after public notice and hearing, it being deemed by the Board that the amount of stock hereinafter named is reasonably necessary for the purpose for which such issue is authorized, it is —

Ordered, That the Board hereby approves of the issue by the Clinton Gas Light Company, in conformity with all the requirements of law relating thereto, at the price of \$500 a share, as determined by its directors, of 120 shares of new capital stock of the par value of \$500 each, the proceeds thereof to be applied to the payment and cancellation of an equal amount of the obligations of the company represented by its promissory notes outstanding on June 30, 1914, and to no other purpose.

And if any shares shall remain unsubscribed for by the stockholders entitled to take them under the provisions of law relating thereto, it is further —

Ordered and determined by the Board that all such shares shall be offered for sale at some suitable place in the city of Boston, and that notice of the time and place of such sale shall be published in the "Boston Daily Advertiser," the "Worcester Daily Telegram" and the "Clinton Item," newspapers published in the cities of Boston and Worcester and the town of Clinton, respectively. (Jan. 6, 1915.)

Miscellaneous.

PETITION OF THE HAVERHILL GAS LIGHT COMPANY.

This was an application by the Haverhill Gas Light Company for authority, under the provisions of chapter 197 of the Acts of 1910, to carry on the business for which it was incorporated in the towns of Groveland and Merrimac.

This company was chartered by chapter 8 of the Acts of 1853 "for the purpose of manufacturing and selling gas in the village of Haverhill." By chapter 163 of the acts of the same year it was authorized to extend its pipes into the town of Bradford, which since that time has been annexed to Haverhill.

The towns of Groveland and Merrimac adjoin Haverhill on the east, and are on the south and north sides, respectively, of the Merrimac River. Neither of these towns is at present supplied with gas. It appeared at the hearings that the company proposed to build at once distributing systems in Merrimac and Groveland, and to connect them with the works in Haverhill, supplying Merrimac by a high-pressure system and Groveland by an extension of the present low-pressure distribution system in Bradford. The selectmen in both towns have voted to grant the company the necessary permission to open the streets.

The following was therefore adopted: —

On the petition of the Haverhill Gas Light Company, a corporation established under the laws of this Commonwealth "for the purpose of manufacturing and selling gas in the village of Haverhill" and duly authorized to extend its pipes into the town of Bradford (now a part of Haverhill), for authority to carry on the business for which it was incorporated in the towns of Groveland and Merrimac, as provided in chapter 197 of the Acts of the year 1910: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the said Haverhill Gas Light Company to carry on the business for which it was incorporated in the towns of Groveland and Merrimac, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said corporation. (Feb. 18, 1914.)

SHREWSBURY DEPRECIATION FUND.

Upon a request to this Board from the municipal light department of the town of Shrewsbury by Edward A. Logan, manager, and in behalf of said town, for the approval of an appropriation of \$2,060.46 for the depreciation fund for account of the Municipal Electric Lighting Plant for the current fiscal year of the town, said sum being a larger amount than 3 per cent. of the cost of the plant exclusive of land and water power, it is —

Voted, That the Board hereby approves of the sum of \$2,060.46 to be included by the town of Shrewsbury in its appropriations and in the tax levy for the current fiscal year for account of the depreciation fund of the Municipal Electric Lighting Plant. (Feb. 27, 1914.)

PETITION OF THE FITCHBURG GAS AND ELECTRIC LIGHT
COMPANY.

This was an application by the Fitchburg Gas and Electric Light Company, under the provisions of chapter 197 of the Acts of 1910, for authority to carry on the business of generating and furnishing electricity for light and power in the town of Ashby.

This company was incorporated by chapter 208 of the Acts of 1852 for the purpose of manufacturing and selling gas in the town of Fitchburg in the county of Worcester. In 1889 it was duly authorized to engage in the business of generating and furnishing electricity for light and power in Fitchburg, and in 1895 the original name of the company, which was the Fitchburg Gas Company, was changed to its present name. It is now engaged in the supply of both gas and electricity in the city of Fitchburg.

The town of Ashby adjoins Fitchburg on the north, and it has been supplied for some years by a plant owned by Mr. W. O. Loveland. Mr. Loveland has recently sold to the Fitchburg company the distribution system of his plant, subject to favorable action by the Board upon this application, and also subject to the grant to the Fitchburg company of locations for the existing and its proposed lines in Ashby. It appeared at the hearing that at a town meeting in Ashby action favorable to this arrangement had been taken, and that applications for the necessary pole locations were about to be filed with the selectmen.

The following was therefore adopted: —

On the petition of the Fitchburg Gas and Electric Light Company, a corporation established under the laws of this Commonwealth for the purpose of manufacturing and selling gas in the town of Fitchburg (now the city of Fitchburg), and duly authorized to engage in the business of generating and furnishing electricity for light and power in said Fitchburg, for authority to carry on the business of generating and furnishing electricity for light and power in the town of Ashby, as provided in chapter 197 of the Acts of the year 1910: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes said Fitchburg Gas and Electric Light Company to

carry on the business of generating and furnishing electricity for light and power in the town of Ashby in this Commonwealth, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said business and said corporation. (May 1, 1914.)

MIDDLEBOROUGH PETITION.

This was an application by the municipal light board and the manager of municipal lighting of the town of Middleborough asking the consent of this Board to establishing the price of \$1.50 net a thousand cubic feet for gas, this price being less than cost as defined in section 22 of chapter 34 of the Revised Laws.

After due notice a public hearing thereon was held in Middleborough.

The town owns both a gas and electric plant, which it has operated since 1893. Up to 1911 it made and distributed an oil gas. In that year a water gas apparatus was installed, and the plant has since supplied more than 2,500,000 cubic feet a year. The maximum price has been \$1.75 a thousand cubic feet, with a discount of 5 per cent. for prompt payment on bills over \$1. For a consumption of 2,000 to 5,000 cubic feet a month the price is \$1.68; for 5,000 to 10,000 cubic feet, \$1.60; for 10,000 to 25,000 cubic feet, \$1.50; and over 25,000 cubic feet, \$1.40. Over half of its total output was sold during the year ending June 30, 1913, for \$1.68, and over four-fifths either for \$1.75 or \$1.60. The proposed price now under consideration will eliminate all of the existing differential prices, and allow all consumers who pay their bills promptly to have their gas at \$1.50 a thousand cubic feet.

There can be no question that \$1.50 is less than cost as defined by the statute. Not until the introduction of water gas has any serious attempt been made by the town to develop the gas business. Since that event the pipes have been extended rapidly, and gas will soon be available to a large proportion of the inhabitants. This policy has been followed by a corresponding increase in the sales of gas. The cost of the new water gas apparatus was provided, not by the taxpayers, nor by the creation of any additional debt, but from the trust established for the benefit of the town by the generosity of the late T. S.

Peirce. This is also true of a substantial part of the cost of the extensions of the street mains. Nearly \$5,000 has been expended for the same purpose from the proceeds of an award for the taking by the city of Taunton of a water privilege acquired by the town in connection with the electric plant. The result has been that, notwithstanding the important expenditures upon the gas plant, the debt of the town has not been increased thereby.

The section under which this application is brought is clearly intended, on the one hand, to guard the taxpayers from having their property exploited in the interest of consumers of gas and electricity, and, on the other hand, to prevent such consumers from being overcharged in the interest of the taxpayers. The Legislature, however, in prescribing the limits, necessarily adopted a method of determining cost which is somewhat arbitrary and artificial, and gives little consideration to the assumption of such risks as may be reasonably necessary to develop the business. For this and similar reasons, doubtless, it recognized that conditions might exist where the rule that "the price shall not . . . be fixed at less than cost" should be relaxed.

The prices at which most of the output is now being sold are so high as to give little encouragement to the use of gas for light, heat or cooking. The price which is proposed compares favorably with prices prevailing elsewhere in communities of the same size, and is low, considering present output. Price is necessarily an important element in developing output. Lower prices will often yield larger net profits than higher but less attractive prices because of the greater volume of business resulting. Just what price will secure this is a matter of judgment whose soundness can only be successfully determined by experience. While the Board believes that it would be unsound and unwise for the town to adopt a policy of selling gas permanently at a loss, yet it is not disposed to withhold its consent to the taking by the management of what seems to be no more than a reasonable business risk. In reaching this conclusion the Board has been influenced by the fact that the town has been so fortunate as to acquire, without the creation of any debt, what is substantially a new gas plant. The new price must of course be regarded as experimental, and should be later aban-

doned if a reasonable experience under it demonstrates that gas will be thereby sold at a loss.

In view of the foregoing considerations, the Board —

Voted, To consent to a net price of not less than \$1.50 a thousand cubic feet for gas to be delivered and sold by the town of Middleborough, as requested in the petition of the municipal light board and manager of municipal lighting of said town dated Feb. 4, 1914, and filed with this Board on Feb. 6, 1914. (May 1, 1914.)

PETITION OF THE FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

This was an application by the Fitchburg Gas and Electric Light Company, under the provisions of chapter 197 of the Acts of 1910, for authority to carry on the business of generating and furnishing electricity for light and power in the town of Townsend.

This company was incorporated by chapter 208 of the Acts of 1852 for the purpose of manufacturing and selling gas in the town of Fitchburg in the county of Worcester. In 1889 it was duly authorized to engage in the business of generating and furnishing electricity for light and power in Fitchburg, and in 1895 the original name of the company, which was the Fitchburg Gas Company, was changed to its present name. It is now engaged in the supply of both gas and electricity in the city of Fitchburg. It has recently been authorized to engage in the supply of electricity in the town of Ashby.

The town of Townsend adjoins Ashby on the east, and it has been supplied for some years by a plant owned by Mr. U. S. Adams. It appeared at the hearing that Mr. Adams had recently sold to the Fitchburg company the distribution system of his plant, subject to favorable action by the Board upon this application, and also subject to the grant to the Fitchburg company of satisfactory locations for the erection and maintenance of its lines in the public ways of said town. It also appeared at the hearing that applications for the necessary pole locations were to be filed with the selectmen of Townsend, and that there was reason to expect favorable action thereon.

The following was therefore adopted: —

On the petition of the Fitchburg Gas and Electric Light Company, a corporation established under the laws of this Commonwealth for the purpose of manufacturing and selling gas in the town (now the city) of Fitchburg, and duly authorized to engage in the business of generating and furnishing electricity for light and power in said Fitchburg, for authority to carry on the business of generating and furnishing electricity for light and power in the town of Townsend, as provided in chapter 197 of the Acts of the year 1910:—

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes said Fitchburg Gas and Electric Light Company to carry on the business of generating and furnishing electricity for light and power in the town of Townsend in this Commonwealth, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said business and to said corporation. (July 3, 1914.)

PETITION OF THE MARION GAS COMPANY.

This was an application by the Marion Gas Company, under the provisions of chapter 197 of the Acts of 1910, for authority to carry on the business for which it was incorporated in the towns of Carver and Rochester.

This company was organized in 1902, under the general laws of this Commonwealth, for the purpose of "making, selling and distributing gas and electricity, or either of them, for light and for heating, cooking, chemical and mechanical purposes, and for the purpose of generating and furnishing steam or hot water for heating, cooking and mechanical power in the town of Marion in the county of Plymouth." Soon after its organization it acquired a gas plant and began to make and sell gas, but it did not acquire an electric plant until 1910. In 1909, under a special act, it was authorized "to carry on the business of furnishing gas and electricity for heat, light and power in the town of Wareham." In 1912 it was authorized by the Board, under the act above cited, to extend its lines for the purpose of supplying electricity in Bourne north of the Cape Cod Canal. It is now actively engaged in supplying gas in Marion and electricity in Marion, Wareham and the portion of Bourne above described. The purpose of the present application is to enable it to extend its lines into Carver and Rochester for the purpose of supplying electricity therein.

The control of this company was recently acquired by the interests controlling the Plymouth Electric Company. The present management proposes to build a transmission line from the company's station in Wareham through Rochester and Carver to the Plymouth line, to enable it to buy electricity from the Plymouth company and supply it in the towns named. The company has been granted by the selectmen of both towns the necessary locations for its transmission line, and has entered into an agreement with the town of Carver relative to the supply of electricity.

The following was therefore adopted: —

On the petition of the Marion Gas Company, a corporation established under the laws of this Commonwealth, for authority to carry on the business for which it was incorporated in the towns of Carver and Rochester, as provided in chapter 197 of the Acts of 1910: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the said Marion Gas Company to carry on the business of furnishing electricity for heat, light and power in the towns of Carver and Rochester, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable thereto. (July 3, 1914.)

PETITION OF THE NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

This was an application by the New Bedford Gas and Edison Light Company, under the provisions of chapter 197 of the Acts of 1910, for authority to carry on the business of selling gas in the town of Acushnet.

This company was incorporated by chapter 144 of the Acts of 1850 for the purpose of "making and selling gas in New Bedford." By the provisions of chapter 295 of the Acts of 1889 it was duly authorized to furnish both gas and electricity in the town of Fairhaven. By chapter 152 of the Acts of 1890 the Edison Electric Illuminating Company of New Bedford was authorized to sell its property and franchises to the New Bedford Gas Light Company, and by chapter 46 of the Acts of 1891 the name of the latter company was changed to the New Bedford Gas and Edison Light Company. It is now engaged in the supply of gas and electricity in the city of New Bedford

and the town of Fairhaven, and in the supply of electricity in the town of Mattapoisett. It has recently been authorized by this Board to extend its mains into the town of Dartmouth.

Acushnet is contiguous to New Bedford, and the immediate purpose of this application is to enable the company to supply the inhabitants of a small section of the town lying close to the city line. There is no other company or person engaged in the business of making or selling gas in the town. The selectmen have recently granted to the company permission to lay and maintain its mains for the distribution and sale of gas.

The following was therefore adopted: —

On the petition of the New Bedford Gas and Edison Light Company, a corporation duly established under the laws of this Commonwealth, and authorized to make and sell gas in the city of New Bedford and the towns of Fairhaven and Dartmouth, for authority to carry on the business for which it was incorporated within the limits of the town of Acushnet, as provided in chapter 197 of the Acts of 1910: —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration thereof, hereby authorizes the New Bedford Gas and Edison Light Company to carry on the business of selling gas in the town of Acushnet, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force applicable to said corporation. (July 3, 1914.)

PETITION OF LUDLOW COMPANIES.

This was a joint application by the Ludlow Electric Light Company and the Ludlow Manufacturing Company for the determinations by this Board, required by chapter 529 of the Acts of 1908, relative to the purchase by the former of the franchise and property of the latter company.

After due notice a public hearing thereon was held as required by law. Accompanying the application were certified transcripts from the records of both corporations, from which it appears that the terms of the proposed purchase and sale have been approved, at meetings called for the purpose, by a vote of at least two-thirds in interest of the stockholders or incorporators of each of the contracting companies, within four months prior to the filing of the petition.

The Ludlow Electric Light Company is a corporation organ-

ized under the general laws of the Commonwealth on March 21, 1914, with an authorized capital of \$21,000, for the purpose of "manufacturing, buying, selling, dealing in, supplying and distributing electricity for light, heat and power, and for acquiring by purchase or otherwise and for erecting, maintaining and operating works, poles, wires and other apparatus for the manufacture, supply and distribution of electricity for light, heat and power." Prior to its organization one of its incorporators had made in its behalf a contract for the purchase of the electric light and power systems of the Ludlow Manufacturing Company for the sum of \$21,000. Since its organization it has erected lines in the town of Ludlow for the distribution and sale of electricity. The incorporators are interested in the Amherst Power Company, and it is proposed that the electric light company shall distribute in Ludlow electricity purchased of the power company, which has guaranteed the contract mentioned.

The Ludlow Manufacturing Company is a corporation organized originally to carry on the business of manufacturing and selling flax and other fibers, paper and carpets. By chapter 200 of the Acts of 1889 it was duly authorized to acquire the necessary plants and supply itself and the inhabitants of the town of Ludlow with water and with electricity for lighting, power, mechanical and other purposes. In 1902 the Ludlow Manufacturing Associates, a voluntary association, was organized to take over certain properties and activities theretofore conducted by the manufacturing company, but deemed to be beyond its corporate powers. The association acquired, and still owns, all of the capital stock of the manufacturing company. It also acquired certain property of the corporation, including the water and electric plants. But, having been advised that the corporation, rather than the association, should carry on the business of supplying water and electricity in Ludlow, the trustees conveyed the water and electric distribution systems to the corporation in 1911, and entered into a contract to furnish it with electricity. At about the same time the capital stock of the corporation was reduced to \$50,000, and its business has since been confined solely to the supply of water and electricity in Ludlow.

The contract of sale, to which reference has been made, was conditioned upon the electric light company being authorized to issue stock to the amount of \$21,000, and receiving from the selectmen of Ludlow the necessary locations for maintaining and operating the plant to be acquired. The contract assumed, apparently, that the manufacturing company was not an electric light company within the meaning of chapter 529 of the Acts of 1908. The parties, having subsequently been advised that it should be so regarded, passed the votes required by that act authorizing the purchase by the electric light company and the sale by the manufacturing company of the franchise and property of the latter used in the electricity supply business, but upon the terms stated in the contract. Both petitioning companies have lines in the same municipality.

By an order adopted simultaneously herewith the Board has authorized the electric light company to issue capital stock of the par value of \$21,000 to effect this purchase. The manufacturing company has voted to reduce its capital stock by the amount of \$21,000 upon the consummation of the transaction, and the trustees of the associates, who own all of its stock, have undertaken to surrender for cancellation for this purpose stock of an equivalent par value. Under this arrangement the aggregate amount of the capital stock and of the debt of the two companies will not be increased by reason of such purchase and sale, the facilities for furnishing and distributing light, heat and power will not be diminished thereby, and the inhabitants of the town of Ludlow will have their electricity supplied by a company independent in ownership of its dominating manufacturing interest.

The following was therefore adopted: —

In the matter of the joint application of the Ludlow Electric Light Company and the Ludlow Manufacturing Company for the determinations relative to the purchase by the former of the franchise and property of the latter, required by the provisions of chapter 529 of the Acts of 1908, as amended by chapter 316 of the Acts of 1909, the Board of Gas and Electric Light Commissioners, after notice and a public hearing and upon due consideration, hereby determines that the facilities for furnishing and distributing light, heat and power will not, by reason of said purchase and sale, be diminished, and that the said purchase and sale and the terms thereof, as set forth in said application and in the votes thereto annexed, are consistent with the public interest. (July 24, 1914.)

PETITION OF THE BUZZARDS BAY ELECTRIC COMPANY.

This was an application, under the provisions of chapter 197 of the Acts of 1910 (now section 53 of chapter 742 of the Acts of 1914), by the Buzzards Bay Electric Company for authority to carry on the business for which it was incorporated in the towns of Yarmouth, Dennis, Chatham, Harwich and Mashpee.

This corporation was organized in 1895 under the general law, with the name of "Martha's Vineyard Electric Light and Power Company," "to manufacture, sell and distribute electricity for use for lighting, for heating and for power upon the island of Marthas Vineyard." In 1909 its name was duly changed to "Buzzards Bay Electric Company," and the corporation voted to remove its business from Marthas Vineyard to the town of Falmouth. It began to supply electricity in that town in September, 1909.

By votes of the Board adopted Nov. 7, 1911, and July 19, 1912, it was duly authorized to carry on its business in the towns of Sandwich and Barnstable and so much of the town of Bourne as lies south of the Cape Cod Canal. The company has its lines in all of these towns and, in order to reach Cotuit in the town of Barnstable, has built a line across Mashpee. The other towns named in the application lie east of Barnstable, and one or more of the villages of Yarmouth can readily be supplied from the plant of this company in the village of Hyannis in the town of Barnstable. If this application is granted, the company plans to extend its lines into Yarmouth from Hyannis, to install a small plant and distributing system in Chatham, and to continue the construction of its transmission line over private rights of way along the middle of the Cape, so as to be able to supply all of the towns named from its station in Falmouth.

The hearing was attended by representatives of Chatham, Yarmouth and Harwich. All of them desired a supply of electricity for their respective towns, both for commercial and street lighting. The representative of a considerable property owner in Chatham claimed that the temporary supply proposed for that town would be insufficient to provide for his needs alone, and he asked that, unless the company were able to build its transmission line at once through to Chatham, the

consideration of this application be postponed in order that his principal might determine whether or not to organize a company to supply Chatham. This raises the question as to the most practicable method of bringing a supply of electricity to the inhabitants of the entire territory, which, in spite of its area, is hardly equivalent in probable volume of business to one of the smaller cities or large towns of the Commonwealth. In another case the Board has already had to consider a somewhat similar proposition. The Board then said: —

Experience has shown that to supply such a scattered territory with a maximum of efficiency and economy a single company with a properly located central station is preferable to numerous companies with independently operated stations, each the center of a small area of supply.

If this application is granted, the company is bound to proceed without unreasonable delay to give to all of the towns named an adequate service. There appears to be no sufficient reason for withholding from this company the right to carry to completion plans which, if consummated, may satisfactorily serve the public convenience in this section of the Cape.

The following was therefore adopted: —

On the petition of the Buzzards Bay Electric Company, a corporation established under the laws of this Commonwealth, for authority to carry on the business for which it is incorporated in the towns of Yarmouth, Dennis, Chatham, Harwich and Mashpee in this Commonwealth, as provided in chapter 197 of the Acts of 1910 (now section 53 of chapter 742 of the Acts of 1914): —

Voted, that the Board of Gas and Electric Light Commissioners, after notice and public hearing and upon due consideration thereof, hereby authorizes the said Buzzards Bay Electric Company to carry on the business for which it is incorporated in the towns of Yarmouth, Dennis, Chatham, Harwich and Mashpee, with all the rights, powers and privileges, and subject to all the duties and liabilities, set forth in all general laws now or hereafter in force and applicable thereto. (Aug. 13, 1914.)

WAKEFIELD PETITION.

This was an application by the municipal light board of the town of Wakefield, asking that this Board consent to the establishment of certain prices for gas and electricity alleged to be less than cost as defined in section 22 of chapter 34 of the Revised Laws.

After due notice a public hearing thereon was held in Wakefield.

The town owns both a gas and an electric plant which it has operated since 1894. The prices which the municipal light board and manager propose to establish are \$1.40 gross a thousand cubic feet for gas, with a discount of 20 cents for prompt payment, or \$1.20 net, and 15 cents gross a kilowatt hour for electricity, with a discount of 3 cents for prompt payment, or 12 cents net. The present prices are as follows: —

For Gas. — One dollar and fifty cents a thousand cubic feet, with a discount of 20 cents for prompt payment for 100 to 19,900 cubic feet, 30 cents for 20,000 to 29,900 cubic feet, 40 cents for 30,000 to 39,900 cubic feet, and 50 cents for over 40,000 cubic feet a month.

For Electricity. — For light: 18 cents gross a kilowatt hour, with discount of 3 cents a kilowatt hour for prompt payment. Store window lighting: every night until 9 o'clock, commercial lights burning until 12 o'clock, 3 or more arc lights, 18 cents gross, with discount of 6 cents for prompt payment. Moving-picture theatres: 13 cents a kilowatt hour, with discount of 3 cents a kilowatt hour. Signs: 10 cents a kilowatt hour, with discount of 3 cents a kilowatt hour.

For power: 10 cents gross a kilowatt hour to 6 cents a kilowatt hour for 1,500 kilowatt hours or over a month, with discount of 3 cents a kilowatt hour for prompt payment.

The proposed prices obviously deal with the maximum net prices only. No changes in the differential prices heretofore charged are involved, save only so far as such differentials may be absorbed in the new maximum net prices. But it appeared at the hearing that a large proportion both of the gas and electricity sold to private customers is sold at the maximum prices. The reductions proposed are therefore substantial, and may be expected, if made, to cause a considerable, if not a corresponding, reduction in the revenue of the plant.

The manager of the plant has authority, under the direction of the municipal light board, to establish prices, subject, however, to the following provision in the section under which this application is brought: —

The price shall not, except with the written consent of the board of gas and electric light commissioners, be fixed at less than cost, in which shall be included all operating expenses, interest on the net investment in the plant . . . at the rate paid upon the bonds, the requirements . . .

to meet such bonds, and also depreciation of the plant, to be reckoned at not less than five per cent per annum of its cost, and losses; . . . Such price shall not be greater than shall allow, above such cost, a profit of eight per cent per annum to the city or town upon its net investment. The gas and electricity used by the city or town shall be charged to it at cost.

It is the evident purpose of this provision to guard the taxpayers, on the one hand, from being taxed for the benefit of the consumers of gas and electricity, and the consumers, on the other, from being charged too high rates for the benefit of the taxpayers. The rule for securing this, although expressed with apparent clearness, is so broadly stated as to make its application in certain cases extremely difficult, and perhaps not altogether necessary for the reasonable protection of the interests involved.

It is doubtless for this reason that the Legislature, by the expression "except with the written consent of the board of gas and electric light commissioners," indicated its belief that occasions might arise in which a departure from this rule might properly be allowed. This application, therefore, raises the question as to whether or not such an occasion has now arisen in Wakefield. In deciding this question the Board is not called upon to determine what is a fair and reasonable price to be established, nor specifically to approve or disapprove the prices established by the local authorities, but rather to determine whether or not the minimum rates proposed are likely to give proper consideration to the investment made by the taxpayers.

At the hearing it was conceded by the municipal light board and manager that, if the respective costs of the gas and electricity were computed in the manner prescribed by the statute, they would doubtless exceed the proposed maximum prices. It was their contention, however, that the method prescribed in the statute was not a fair method of determining the cost, and that the prices proposed would in fact yield a revenue ample to take care of the operating expenses of the plant, its fixed charges and the annual allowance for depreciation required by law. Some question arose, however, as to the amount of the operating expenses and as to the correctness of the records of the output of both gas and electricity. As a result of its investi-

gation of these questions, the Board is convinced that the cost of electricity as computed in accordance with the statute does not exceed the proposed maximum net price. Since the hearing the municipal light board, which has heretofore purchased a considerable amount of current from the Reading plant, has concluded a contract with the Edison Electric Illuminating Company of Boston for the purchase in the immediate future of all of its electricity at a price which should effect some saving in its operating costs. There seems, therefore, to be no occasion for action by this Board with respect to the proposed maximum net price of electricity.

As to the differential prices for light and power already enumerated, under which electricity is sold at less than 12 cents a kilowatt hour, it is clear that many, if not all, are less than the average cost of the current computed as defined by the statute. But these rates have been in force for a considerable time, and have secured an amount of business which probably could not have been otherwise obtained, and which has proven advantageous to the plant and the business as a whole. These differentials for electricity were not the direct occasion for this application, and, under the circumstances, the Board sees no reason why it should interfere with their continuance.

With respect to the price of gas, the situation is somewhat different. The Board, from its examination since the hearing, is convinced that the operating expenses alone of the gas business exceed \$1 a thousand cubic feet of gas sold. During the fiscal year ending June 30, 1913, they amounted to nearly \$1.12; for the calendar year 1913, by reason of somewhat larger sales and a better disposition of residuals, this operating cost was reduced to \$1.05. For the past two and a half years it has averaged \$1.08. In addition to the operating costs, the statute requires the price to include interest on the investment, the maturing debt requirements and the depreciation reckoned at 5 per cent. on the cost of the plant. There is a fair chance for some difference of opinion as to the amount of the investment, but upon the basis most favorable to the petition of the management, these fixed costs have exceeded 40 cents. Even if depreciation be reckoned at 3 per cent., as is permitted for a different purpose by chapter 411 of the Acts of 1906, and if the

maturing debt requirements are omitted, these fixed charges have exceeded 30 cents. The average net operating expenses for the past two and a half years have been \$32,700, and the average annual sales 30,129,375 cubic feet. It thus appears that if all this gas had been sold at \$1.20, the resulting revenue would not have been sufficient to pay 4 per cent. on the gas investment and make any provision for depreciation.

In view of these facts it is reasonable to expect that, if the Board's consent is given to the establishment of the proposed maximum net price, all of the gas supplied by the plant to its consumers will be sold at a substantial loss. A reduction in price often stimulates a demand which results in an increased output without a corresponding increase in cost, and the business problem which this fact suggests is always to be considered. But in this case there is no sufficient reason to believe that a loss so substantial is likely to be absorbed by the increase in output to come from the lower price. The last annual statement of the financial condition of the business indicates losses which have not yet been recovered. Without an extensive and thorough investigation, it is impossible to determine when or how this loss occurred, and for the decision of the present case this seems to be unnecessary. Some portion of former losses has been recently regained, particularly in the last three years. Until these can be further reduced, however, it would seem to be the part of ordinary business prudence for the town to require consumers of gas to pay all the operating expenses and fixed charges. If it be claimed that the town will make some profit on its electricity supply at the new rates, yet, in view of the great difficulty of an accurate and reliable determination of this fact, it would seem far wiser to await the demonstration which experience may give, and then to consider how far, if at all, the electric business should be made to restore losses in the supply of gas.

In view of the foregoing considerations, the Board voted to refuse consent to the net price of \$1.20 for gas to be sold and delivered by the town of Wakefield, and to dismiss, for lack of jurisdiction, so much of said petition as relates to the net price of 12 cents a kilowatt hour for electricity. (Aug. 5, 1914.)

TAUNTON PETITION.

This was an application under the provisions of chapter 189 of the Acts of the year 1914 by the city of Taunton for the approval of this Board of the extension of its lines into Raynham.

The city council, under the authority of this act, has voted to authorize the manager to extend the lines of the Taunton plant into the adjoining town of Raynham, after having obtained the approval of the selectmen of that town and of this Board. The selectmen have duly given their approval. It also appeared at the hearing that there was a demand for electricity from certain of the industries and inhabitants of Raynham of a character to convince the municipal authorities of the expediency of making this extension.

While similar acts with respect to municipal plants have from time to time been passed, this is the first requiring the approval of this Board to the exercise of the authority so conferred. It is evident that the Legislature believed that a municipal plant might properly be authorized to supply the inhabitants of an adjoining town, and it is hardly to be assumed that this question is open for consideration by this Board, either as a matter of law or of sound public policy. The issue raised by this application seems therefore to be confined to the expediency of the undertaking; that is to say, whether or not it is so likely to jeopardize the interests of the taxpayers of Taunton, or the inhabitants of Taunton who have the primary right to a supply from this plant, or to both, that the Board should refuse its approval. Under different circumstances this might be a difficult and important question. It appeared, however, that the proposed expenditure in Raynham is small and the chances of loss slight. In view of these facts and of the hearty approval of the undertaking by the mayor and city council of Taunton, the Board would hardly be justified in withholding its approval.

The following was therefore adopted: —

Whereas, By chapter 189 of the acts of the current year, the city of Taunton is authorized, with the approval of the selectmen of the town of Raynham and of the Board of Gas and Electric Light Commissioners, to carry on the business of furnishing electricity for heat, light and power in Raynham; and

Whereas, It appears that the approval of the selectmen of the town of Raynham has been given, it is hereby

Ordered, That the approval of the Board of Gas and Electric Light Commissioners contemplated by said act is hereby given to complete the authorization of the city of Taunton to carry on the business of furnishing electricity for heat, light and power in said town of Raynham. (Aug. 13, 1914.)

READING PETITION.

This was an application by the municipal light board and the manager of the municipal light plant of the town of Reading, asking that this Board consent to certain prices for electricity alleged to be less than cost as defined in section 22 of chapter 34 of the Revised Laws (now section 115 of chapter 742 of the Acts of the year 1914).

After due notice a public hearing thereon was held in Reading.

The town owns an electric plant which it has operated since 1895. By authority of special legislative acts it is distributing and selling electricity in North Reading, Lynnfield and Wilmington, and to the municipal plant of Wakefield. The last-named town, however, has recently concluded an agreement for the purchase of its electricity from the Edison Electric Illuminating Company of Boston.

The prices alleged to be less than cost are as follows on monthly bills: —

For power: 200 kilowatt hours or less,	8	cents per K. W. H.
from 201 to 300 kilowatt hours,	7	cents per K. W. H.
301 to 400 kilowatt hours,	6	cents per K. W. H.
401 to 500 kilowatt hours,	5	cents per K. W. H.
501 to 750 kilowatt hours,	4½	cents per K. W. H.
751 to 1,000 kilowatt hours,	4	cents per K. W. H.
1,001 to 1,500 kilowatt hours,	3½	cents per K. W. H.
1,501 to 10,000 kilowatt hours,	3	cents per K. W. H.
over 10,000 kilowatt hours,	2½	cents per K. W. H.

For cooking and heating: current used for cooking and heating, when metered separately, 4 cents per kilowatt hour, with discount of 10 per cent. if paid on or before the 15th of month following the date of the bill.

To town of Wakefield: 3 cents per kilowatt hour for all electricity used during peak hours; 2 cents per kilowatt hour for all electricity used during non-peak hours. Yearly guarantee of 400,000 kilowatt hours at above rates.

To water department of Reading: 2 cents per kilowatt hour.

For the reason already stated any question as to the Wakefield rate has been eliminated, and there seems to be no occasion for any action by the Board with respect to it. The other prices under consideration have been, for the most part, in force for several years, and the question raised by this application is not as to the propriety of the establishment of new prices, but rather as to the continuance of those now in force. At the hearing it appeared that a sharp difference of opinion had arisen as to the policy pursued and to be pursued in the conduct of the plant's business. The advisability of having entered upon the supply of electricity in other towns was questioned. Doubt was expressed as to whether the plant investment had not increased more rapidly than was justified in the interest of the town, and the sale at so low rates of so much electricity in proportion to the total output was criticized. It seemed, also, to be conceded by all that the electricity furnished to the town for street lights was not paid for by the taxpayers at cost, as defined by the statute.

These different views, while urged with some warmth, were evidently prompted by a sincere desire to serve the best interests of the town in the conduct of the business. Some of the questions raised, however, as to the amount of investment and the extent of territory which the plant shall serve, seem to have already been conclusively settled by the town under specific legislative authority. This fact and the advantages thus far to Reading, as well as the benefits to the municipalities and private consumers in the adjacent territory, make any criticism by the Board at this time of the town's course unnecessary and inexpedient. But the law prescribes a maximum and minimum limit to the prices which the manager and municipal light board may fix, and specifically forbids a price less than such minimum without the written consent of this Board. The issue, therefore, in this case is not as to the reasonableness of the different prices already established, or even as to their fairness as between different customers or groups of customers, but rather as to the expediency of consenting to certain prices which are less than cost as defined by the statute.

Before discussing the facts which are pertinent to this issue, it seems desirable to point out that the language of the statute

prescribes explicitly the method for determining cost. It must include all operating expenses, interest on the plant investment at the rate paid upon the debt incurred therefor, the maturing debt requirements and depreciation reckoned at not less than 3 per cent. upon the cost of the plant; all electricity used by the town must be charged at cost. In applying these requirements to the fixing of a price the Legislature apparently intended by the term "cost" the average cost computed upon the total units or kilowatt hours delivered for all uses. Such interpretation necessarily gives no consideration to any differences in cost, which may exist between customers or groups of customers, growing out of differences in character or conditions of supply. If such differences, which are not uncommon, result in actual and substantial differences in cost, the statutory requirement becomes so entirely arbitrary as to have compelled the Legislature to recognize that some departure from the strict interpretation of the rule laid down may be made with advantage to both the public and private interests involved.

It is characteristic of the supply of electricity for light that, relative to the amount demanded, the average use is but for a short period of the dark hours of the day. On the other hand, it is characteristic of the supply of electricity for the production of mechanical power or in manufacturing that the average use is for a considerable period of the daylight hours. The use of electricity for lighting is of course large during the short days and small during the long days of the year, while its use for power is comparatively steady throughout the year. Because of these characteristics it is generally agreed that, broadly speaking, the unit cost of electricity delivered for power is usually materially less than that delivered for light, and this difference has been made the justification for lower prices for power than for light, notwithstanding the great difficulty, perhaps impossibility, of accurately demonstrating the actual difference in cost for any individual customer. For this reason, and because of the fact that customers for power can readily supply themselves in other ways, power prices have doubtless been often determined by what the manager of a plant thought could be charged and command the business rather than by any very definite analysis of costs. Unless prices thus made are unreasonably

low, the increased output secured, if without a corresponding increase of investment, has a tendency to decrease average unit costs, with resulting reductions in prices for light.

The prices for power, which have already been quoted, are concededly less than cost as defined by the statute, with the possible exception of the base price and one or more of the higher figures in the schedule, at which rates little, if any, electricity is likely to be sold. From the standpoint of the power customer they may not be low. If electricity for power is to be sold at all, prices as low as those in the schedule must probably be continued. As a matter of fact, under them the output for power has been substantially increased, and, although their full effect may not yet be realized, it has apparently been of advantage to the business as a whole. Under such circumstances the Board is reluctant to withhold its consent to the prices established for power. But in making this statement the Board, for reasons already given, does not assume to consider the schedule in detail, either with respect to the expediency of its items severally or its fairness as between different power customers. It may also be proper to add that the lowest rate offered under this schedule shows little, if any, margin over the bare manufacturing cost of the current, and therefore the management is bound to watch over the development of the power business and the effect of such rates upon the entire operation of the plant with especial care, in order that no electricity shall be sold at an actual loss and an undue burden be thus imposed upon the taxpayers or any class of customers.

The question with respect to the heating and cooking rates is similar. It appeared that comparatively little electricity has been sold under this rate, and it is quite evident that no electricity would be sold for this purpose at a rate as high as the cost computed under the statute. In fact, the price at which electricity can be sold for this purpose seems to have little to do with its cost, but depends rather upon its value to the customers. Moreover, because of the circumstances of its use for this purpose, it may under some conditions be furnished materially below cost, as defined in the statute, without actual loss to the plant. The propriety of trying to obtain this class of business involves at the outset largely considerations of com-

mercial expediency. Up to the present time the volume of the business under this rate appears to have been too small to have had any material effect either on the operations of the plant or its revenues. If it results in increasing output without proportionately increasing investment, the experiment will in a measure be justified. There was some indication at the hearing that this rate had been allowed for the use of irons and other small heating and cooking devices. While probably few will avail themselves of the rate for this purpose because of the minimum charge, it is doubtful whether commercial necessity or expediency requires other than regular rates for such devices in cases where the volume of such business is relatively small.

The pumping rate of 2 cents allowed to the water department of the town raises a different issue. Manifestly it is less than cost, as defined by the statute. For that matter, it yields no more than the bare cost of producing the electricity supplied for this purpose. The same section of the statute, under which this case is brought and which provides that the "price" at which current is sold may be fixed at less than cost as there described (with the permission of this Board), and which elsewhere provides that such price may be greater than cost if it will allow a profit of no more than 8 per cent., also expressly provides that "the gas and electricity used by the town shall be charged to it *at cost*." Not only does this last provision require this charge to be made, but no authority is given in the section, either to the town authorities or this Board, to make the charge for current so used either more or less than cost. The provisions for a price to yield no more than a definite maximum profit, and a price which may permissibly be less than cost, are so clearly inconsistent with the requirements about the charge to the town as to make such provisions inapplicable to the current used by the town and to restrict the application of the word "price," as used in the statute, to current sold to private consumers. The provisions about "price" are in their nature elastic; those about the charge to the town, however, are inelastic and rigid.

The town owns and is equally bound to maintain both the electric and water plants. The importance of a definite charge for the service rendered by one to the other is obvious, not only

for convenience in accounting, but as an aid to the proper administration of both departments, and in maintaining a proper adjustment of the relative rights and obligations of the respective customers of each and of the taxpayers. But the delivery of electricity by the electric to the water department is not a "sale" for which the statute requires a price to be fixed. It is only for electricity supplied to its inhabitants that a price must be fixed. A careful reading of the section makes clear that the Legislature intended primarily to require the fixing of a price for electricity so supplied, and to prescribe the procedure upon its change and its minimum and maximum limits.

But without the requirement which follows respecting the charge to the town in the sentence already quoted, all of the items enumerated might be loaded upon the output to private customers in computing the "cost" upon which the price to them is to be based, — a view which seems to have been urged at one time in this controversy. With this requirement, however, the management of the plant in the prices which it fixes for private customers can ask them to pay only their proportionate part of the operating and fixed charges, and at the most an 8 per cent. profit on the investment. All of the operating and fixed charges not covered by the revenue which such prices to private customers produce must of necessity be raised by taxation, and will in fact be the payment which the town makes for all electricity furnished for municipal use.

For these reasons the Board is of opinion that it has no authority to give or withhold its consent to the so-called "price" for electricity furnished for pumping at the water works, or to the recently established price of 5 cents for municipal buildings, although this price was not included in the application. In reaching this conclusion, however, the Board has confined its attention strictly to the issue presented by this petition. Section 125 of the act referred to (chapter 742, Acts of 1914) empowers this Board to secure compliance with all provisions of the municipal electric lighting law, including the section which has been so fully discussed, but the law plainly was not intended to shift from the cities and towns owning them and their managers the responsibility for their sound administration. While the statute does not fix the limits of the charges which

may be made for electricity furnished to other departments, yet in the practical administration of the business the maximum and minimum limits prescribed for price to private customers can best be determined to the satisfaction of reason and justice if the town adopts the policy of complying fully with the spirit of the statute by raising by taxation its proper share of the operating and fixed charges of the plant. Some of the difficulties in this case have arisen because of differences of opinion about matters which must be finally settled by the town and the municipal light board and manager rather than by this Board. But as they entered into the discussion at the hearing it has seemed not improper for the Board to make some suggestions respecting them.

The electricity supplied for pumping or for public buildings involves at most but a few hundred dollars annually. The chief municipal use of electricity is for street lighting. For the past two years the plant has been operated at what is termed a "loss" in section 154 of the act. That is to say, not enough has been realized from the revenues of the plant and from taxation to provide for the operating expenses, maturing debt requirements, interest and depreciation. It is quite natural under such circumstances to infer, as was done at the hearing, that the prices for electricity supplied to private customers have been too low. But the same result follows if the town fails to provide in the tax levy for the full cost of the electricity supplied for municipal use, whether for the pumping station, public buildings or street lights. From the data exhibited at the hearing and from its own investigation, the Board is convinced, notwithstanding the opportunity for differences of opinion as to the exact basis and factors involved in the computation, that the price charged private lighting customers appears to approach closely, if not in fact to exceed, the maximum limit prescribed by the statute. In addition, inasmuch as the so-called "loss" in operation of any year must be taken care of in the succeeding year to the extent that this results from an inadequate provision in the tax levy of the preceding year, the private customers must share with the taxpayers in taking care of a deficiency for which they are in nowise responsible. In fact, had the plant been independently owned, and

had it received from the town for the electricity supplied for municipal use its cost as defined by the statute, it would probably have shown some profit in excess of all operating expenses and fixed charges, including depreciation and the payment of its maturing debt. This is a condition creditable to the management of the plant. It also indicates that it is the taxpayers and not the private customers who have failed to carry their fair share of the financial burdens of the business.

In view of these considerations, the Board has —

Voted, To consent to the power, heating and cooking prices for electricity heretofore established by the municipal light board and manager of municipal lighting of the town of Reading and set forth in their petition filed with this Board on May 7, 1914, and to dismiss for lack of jurisdiction so much of said petition as relates to the price for electricity furnished to the water department of said town for pumping purposes. (Oct. 6, 1914.)

HOLYOKE PETITION.

This was an application by the manager of the gas and electric department of the city of Holyoke, requesting the consent of this Board to the establishment of a price for gas alleged to be less than cost, as defined in section 115 of chapter 742 of the Acts of the year 1914.

After due notice a public hearing thereon was held in Holyoke.

The city owns both a gas and electric plant which it has operated since 1902. The price of gas, which has been in force since 1906, is \$1 net a thousand cubic feet. The price now proposed to be established by the manager is 90 cents net, and is admittedly less than cost, as defined by the statute. The city has recently built a new coal-gas plant which gives a capacity for considerably more than the present output, and has about completed the installation of machinery for the economical handling and merchandising of coke. The manager, by reason of these additions to the works, expects a substantial increase in revenue from the sale of residuals, and a consequent decrease in the net cost of gas to be hereafter sold. Furthermore, it was urged with much good reason and emphasis that the volume of business should be increased in order that the

city might get a proper return on its investment, and, to effect this end, it must reduce its price.

The Board has on several occasions considered the provision of law under which this application is brought. It recently said:—

The section under which this application is brought is clearly intended, on the one hand, to guard the taxpayers from having their property exploited in the interest of consumers of gas and electricity, and, on the other hand, to prevent such consumers from being overcharged in the interest of the taxpayers. The Legislature, however, in prescribing the limits, necessarily adopted a method of determining cost which is somewhat arbitrary and artificial, and gives little consideration to the assumption of such risks as may be reasonably necessary to develop the business. For this and similar reasons, doubtless, it recognized that conditions might exist where the rule that "the price shall not . . . be fixed at less than cost" should be relaxed.

The prices at which the city is selling electricity give weight to an opinion expressed by the manager at the hearing, that in Holyoke electricity is rapidly supplanting gas for lighting, and that the output of the gas plant must be utilized for heating, cooking and industrial purposes. Price is necessarily an important element in developing output, and especially where it is sought to encourage the use of gas for purposes other than lighting. Just what price will secure the best results is a matter of judgment whose soundness can be determined only by experience. In this case the proposed reduction is substantial, and the possible loss of revenue may not be made good as expected by the manager. But, on the other hand, the Board is not disposed, by withholding its consent, to prevent the adoption of a business policy which commends itself to the management and involves no more, under the circumstances, than a reasonable business risk.

In reaching this conclusion two other considerations have influenced the Board. An examination of the method of apportioning those items of operating expense common to the gas and electric plants indicates that the gas business has borne more than its proportionate share of such expense. It is also true that the electric business has been unusually successful

and profitable. While it would, of course, be unfair to require the customers for electricity to assume permanently any part of the burden of the gas plant, yet the city, as the owner of both plants, may under the existing conditions venture upon this proposed reduction in the gas price with less hazard to its municipal lighting investment as a whole. But the new price must be regarded as experimental, and should be increased if a reasonable experience demonstrates that gas will be thereby sold at a loss.

In view of the foregoing considerations, the Board —

Voted, To consent to a net price of not less than 90 cents a thousand cubic feet for gas to be delivered and sold by the city of Holyoke as requested in the application of the manager of the gas and electric department of said city, dated Aug. 26, 1914, and filed with the Board on Aug. 28, 1914. (Dec. 3, 1914.)

PETITION OF FRANKLIN ELECTRIC LIGHT COMPANY AND THE MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

This was a joint application by the Franklin Electric Light Company and the Montague Electric Light and Power Company for the determinations by this Board, required by section 165 of chapter 742 of the Acts of 1914, relative to the purchase by the former of the property of the latter company.

After notice a public hearing thereon was duly held as required by law. Accompanying the application are certified transcripts from the records of both corporations, from which it appears that the terms of the proposed purchase and sale have been approved at meetings called for the purpose by votes of more than two-thirds in interest of the stockholders of each of the contracting companies, and that said votes were passed within four months prior to the filing of this application.

The Montague Electric Light and Power Company was organized in 1902 under the general laws for the purpose of "generating, distributing and selling electricity for public and private lighting and for power in Montague and adjoining towns." Its business has been confined to the village of Montague. It is locally owned and has always generated its own electricity. The Franklin company was organized under

the general laws in 1886 for "the establishment and operation of an electric light plant for generating and distributing electricity for public and private purposes." Until recently it confined its business to Turners Falls, the principal village of Montague, but it is now supplying electricity also in the villages of Millers Falls and Lake Pleasant. It is controlled by the same interests which control the Turners Falls Company and the Amherst Power Company, and buys all of the electricity which it distributes from the former company at its power station in Turners Falls. The lines of both companies are within the same municipality.

By the votes passed by the two companies, as referred to, the Montague company is to sell and convey all of its property used in furnishing electricity in the town of Montague to the Franklin company, and the latter company is to pay therefor the sum of \$3,000. On June 30, 1914, the Montague company had a plant with a book value of \$3,396 and other assets of \$1,094, against which there were outstanding capital stock of \$2,000 and indebtedness of \$502.29. By the payment of the purchase price by the Franklin company out of its earnings, as it is now proposed, the aggregate amount of the capital stock and the aggregate amount of the debt of the consolidated companies will not be increased by reason of such consolidation.

The Montague company has apparently been operated, not so much with the expectation of profit, as for the accommodation of the inhabitants in the village of Montague. The street lights which it has furnished have been paid for by private subscription and at a modest price. By reason of its small business, it has been unable to furnish twenty-four hour service, and it has never made any extension of its lines beyond the limits of the village. An immediate result of the proposed purchase and sale will be the sale of electricity to private customers at a considerably lower price and a probable extension of the lines.

The Legislature at its last session passed an act creating the Montague Lighting District, "for the purpose of providing electric light to light the public streets of said district." The district includes the village of Montague and some adjoining

territory. This act was accepted by the inhabitants of the district by a small majority, and since its establishment its prudential committee has been negotiating with the Franklin company for lighting the streets of the village, providing the purchase of the property of the Montague company is consummated. A representative of those inhabitants of the district who voted against its establishment appeared to oppose the proposed purchase and sale, but their protest seemed to rest upon their objection to raising money by taxation to light the streets of the village — a convenience which, by reason of the location of their residences, would be of no immediate benefit to them — rather than upon any preference as to the company which should perform this service. This question, however, has been settled by the Legislature and the district, and does not appear to be involved in the decision of this case. In fact, it was expressly stated in behalf of the Franklin company at the hearing that its purchase of the property of the Montague company is not dependent upon the making of a street lighting contract with the district.

The following was therefore adopted: —

In the matter of the joint application of the Franklin Electric Light Company and the Montague Electric Light and Power Company for the determinations relative to the purchase by and sale to the former of the property of the latter company, required by the provisions of section 165 of chapter 742 of the Acts of 1914, —

Voted, That the Board of Gas and Electric Light Commissioners, after notice and a public hearing, and upon due consideration thereof, hereby determines that the facilities for furnishing and distributing light, heat and power will not, by reason of said purchase and sale, be diminished, and that the said purchase and sale and the terms thereof, as set forth in said application and in the certified votes, copies of which are thereto annexed, are consistent with the public interest. (Dec. 7, 1914.)

GAS COMPANIES.

The following table shows the corporate names and capital stock of the gas companies in active operation, and the names of the persons and corporations other than gas companies making and selling gas, on the thirtieth day of June last, with the localities supplied and the population of each according to the census of 1910. Unless otherwise noted the par value of each share of capital stock reported is \$100.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Adams Gas Light Co., ...	Adams, ...	13,026	\$60,000
Amesbury & Salisbury Gas Co., {	Amesbury, ...	9,894	60,000
	Salisbury, ...	1,658	-
	Amherst, ...	5,112	300,000
Amherst Gas Co., ...	Arlington, ...	11,187	397,500
Arlington Gas Light Co., ...	Belmont, ...	5,542	-
Athol Gas & Electric Co., ...	Winchester, ...	9,309	-
Attleboro Gas Light Company Corporation, ...	Athol, ...	8,536	325,000
Atwood, L. Sidney, ¹	Attleborough, ...	16,215	58,000
Bernardston Acetylene Light Co., ² {	Chatham, ...	1,564	-
	Bernardston, ...	741	2,300
Beverly Gas & Electric Co., ...	Beverly, ...	18,650	687,500
Blackstone Electric Light Co., {	Danvers, ...	9,407	-
	Blackstone, ...	5,648	40,000
Boston Consolidated Gas Co., {	Boston, ...	670,585	15,124,600
	Brookline, ...	27,792	-
	Milton, ...	7,924	-
	Brockton, ...	56,878	1,309,000
	Randolph, ...	4,301	-
	Holbrook, ...	2,816	-
Brockton Gas Light Co., ...	Avon, ...	2,013	-
	Bridgewater, ...	7,688	-
	East Bridgewater, ...	3,363	-
	West Bridgewater, ...	2,231	-
Cambridge Gas Light Co., ...	Cambridge, ...	104,839	1,560,000
	Somerville (in part), ...	61,085 ³	-
Charlestown Gas & Electric Co., {	Boston (Charlestown District), ...	41,444	600,000 ⁴
	Somerville (in part), ...	16,151 ³	-
	Medford (in part), ...	-	-
	Everett (in part), ...	-	-
Citizens' Gas, Electric & Power Co., ...	Nantucket, ...	2,962	26,000
Citizens' Gas Light Co., ...	Quincy, ...	32,642	383,000
Clinton Gas Light Co., ...	Clinton, ...	13,075	123,000 ⁵
Cotuit Gas Co., ³	Barnstable (Cotuit), ...	4,676	2,462
Dedham & Hyde Park Gas & Electric Light Co. {	Dedham, ...	9,284	155,950 ⁴
	Hyde Park, ...	15,507	-
East Boston Gas Co., ...	Boston (East Boston), ...	58,488	575,000 ⁴
Easthampton Gas Co., ...	Chelsea, ...	32,452	-
Edison Electric Illuminating Company of Brockton, ...	Easthampton, ...	8,524	450,000
	Stoughton, ...	6,316	948,800

¹ Manufacture of gas, minor portion of business.² Unincorporated.³ Estimated.⁴ Par value, \$50.⁵ Par value, \$600.⁶ Par value, \$25.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Fall River Gas Works Co.,	Fall River, . . .	119,295	\$805,000
Fitchburg Gas & Electric Light Co.,	Somerset, . . .	2,798	—
Frammingham Gas, Fuel & Power Co.,	Fitchburg, . . .	37,826	879,550 ¹
Gardner Gas, Fuel & Light Co.,	Frammingham, . . .	12,948	75,000
Gloucester Gas Light Co.,	Gardner, . . .	14,699	123,000
Greenfield Gas Light Co.,	Gloucester, . . .	24,398	150,000 ¹
Gregory, J. D., ²	Greenfield, . . .	10,427	166,000 ¹
Hadley Lighting Co.,	Turners Falls, . . .	4,698 ²	—
Hatfield Gas Co.,	Princeton, . . .	818	—
Haverhill Gas Light Co.,	Hadley, . . .	1,999	1,750 ¹
Hyannis Lighting Co., ²	Hatfield, . . .	1,986	4,750 ¹
Ipswich Gas Light Co.,	Haverhill, . . .	44,115	585,000 ¹
Lawrence Gas Co.,	Groveland (South Groveland), . . .	2,253	—
Leominster Gas Light Co.,	Barnstable (Hyannis)	4,676	6,271
Lexington Gas Co.,	Ipswich, . . .	5,777	16,000
Lowell Gas Light Co.,	Lawrence, . . .	85,892	1,900,000
Lynn Gas & Electric Co.,	Methuen, . . .	11,448	—
Malden & Melrose Gas Light Co.,	North Andover, . . .	5,529	—
Marion Gas Co.,	Andover, . . .	7,301	—
Marlborough-Hudson Gas Co.,	Leominster, . . .	17,580	135,000
Milford Gas Light Co.,	Lunenburg, . . .	1,393	—
Natick Gas Light Co.,	Lexington, . . .	4,918	40,000
New Bedford Gas & Edison Light Co.,	Lowell, . . .	106,294	1,000,000
Newburyport Gas & Electric Co.,	Dracut, . . .	3,461	—
Newton & Watertown Gas Light Co.,	Tewksbury, . . .	3,750	—
North Adams Gas Light Co.,	Chelmsford, . . .	5,010	—
Northampton Gas Light Co.,	Lynn, . . .	89,336	1,182,500
North Attleborough Gas Light Co.,	Swampscott, . . .	6,204	—
Norwood Gas Co.,	Saugus, . . .	8,047	—
Old Colony Gas Co.,	Nahant, . . .	1,184	—
	Marblehead, . . .	7,338	—
	Malden, . . .	44,404	2,039,600
	Melrose, . . .	15,715	—
	Medford (in part), . . .	—	—
	Everett (in part), . . .	—	—
	Reading, . . .	5,818	—
	Stoneham, . . .	7,090	—
	Marion, . . .	1,460	60,000
	Marlborough, . . .	14,579	247,000
	Hudson, . . .	6,743	—
	Maynard, . . .	6,390	—
	Milford, . . .	13,055	72,300
	Hopedale, . . .	2,188	—
	Natick, . . .	9,866	59,600
	New Bedford, . . .	96,652	1,325,000
	Acushnet, . . .	1,692	—
	Dartmouth, . . .	4,387	—
	Fairhaven, . . .	5,122	—
	Newburyport, . . .	14,949	285,000
	Newbury, . . .	1,482	—
	Newton, . . .	39,806	560,000
	Waltham, . . .	27,834	—
	Watertown, . . .	12,875	—
	Wellesley, . . .	5,413	—
	Weston, . . .	2,106	—
	North Adams, . . .	22,019	200,000
	Clarksburg, . . .	1,207	—
	Northampton, . . .	19,431	120,000 ¹
	North Attleborough, . . .	9,562	68,100
	Plainville, . . .	1,385	—
	Norwood, . . .	8,014	80,000
	Abington, . . .	5,455	709,000
	Braintree, . . .	8,066	—
	Hingham, . . .	4,965	—

¹ Par value, \$50.² Estimated.³ Unincorporated.⁴ Par value, \$25.

CORPORATE NAME.	Localities supplied.	Population.	Capital.
Old Colony Gas Co. — <i>Con.</i> , .	Rockland, ...	6,928	—
	Weymouth, ...	12,885	—
Otis Co., ¹	Whitman, ...	7,292	—
	Ware, ...	8,774	—
Pittsfield Coal Gas Co., .	Pittsfield, ...	32,121	\$396,000
Plymouth Gas Light Co., .	Dalton, ...	3,568	—
Sadler, Thomas G., ¹	Plymouth, ...	12,141	60,000
	Attleborough (South Attleborough), ...	16,215	—
Salem Gas Light Co., ...	Salem, ...	43,697	499,600
	Peabody, ...	15,721	—
South Hadley Gas Co., ...	South Hadley, ...	4,894	5,000
Spencer Gas Co., ...	Spencer, ...	6,740	97,500
	Springfield, ...	88,926	1,382,300
	Agawam, ...	3,501	—
Springfield Gas Light Co., . .	Chicopee, ...	25,401	—
	Longmeadow, ...	1,084	—
	Ludlow, ...	4,948	—
	South Hadley Falls, ...	4,894	—
	West Springfield, ...	9,224	—
Suburban Gas & Electric Co.,	Revere, ...	18,219	743,500
Sunderland Gas Co., ...	Winthrop, ...	10,132	—
	Sunderland, ...	1,047	1,200 ²
Taunton Gas Light Co., ...	Taunton, ...	34,259	220,000 ²
	Berkley, ...	999	—
	Dighton, ...	2,235	—
Vineyard Haven Gas & Electric Light Co., ...	Vineyard Haven, ...	1,196	10,000
Vineyard Lighting Co., ...	Oak Bluffs, ...	1,084	25,000
Waite & Smith, ³	Dartmouth (South Dartmouth), ...	3,793	—
	Webster, ...	11,509	170,000
Webster & Southbridge Gas & Electric Co., ...	Dudley, ...	4,267	—
	Southbridge, ...	12,592	—
West Boston Gas Co., ...	— ⁴	—	147,500
Williamstown Gas Co., ...	Williamstown, ...	3,708	40,000
Woburn Gas Light Co., ...	Woburn, ...	15,308	45,100
	Brookfield, ...	2,204	285,000
	Leicester, ...	3,237	—
	Monson, ...	4,758	—
Worcester County Gas Co., . . .	North Brookfield, ...	3,075	—
	Palmer, ...	8,610	—
	Warren, ...	4,188	—
	West Brookfield, ...	1,327	—
Worcester Gas Light Co., ...	Worcester, ...	145,986	1,400,000

¹ Manufacture of gas, minor portion of
business.

² Par value, \$50.

³ Unincorporated.

⁴ Supplies gas companies in Framingham,
Marlborough and Natick.

The following statistics exhibit a summary of the financial operations of all the companies in the State compiled from the items relating to the manufacture and sale of gas in the returns of the last two years made to the Board:—

	FOR YEAR ENDING JUNE 30.	
	1913.	1914.
INCOME:—		
For gas sold by meter, ...	\$12,520,872 83	\$13,235,007 90
For gas supplied to public lamps, ...	251,429 20	243,702 48
For gas sold to other companies, ...	508,593 72	609,614 43
From sales of coke, ...	486,988 23	577,542 98
sales of tar, ...	197,368 37	245,938 01
sales of ammoniacal liquor, ...	72,962 76	90,335 40
rent of meters, ...	11,951 79	9,090 01
rent of gas stoves and engines, ...	1,532 13	2,998 32
rent of gas lamps, ...	25,573 70	28,226 43
public lamps other than gas lamps, ...	14,138 61	7,712 32
other sources, ...	571 00	967 69
Total, ...	\$14,091,982 34	\$15,051,135 97
EXPENSES:—		
1. Coals, ...	\$2,140,359 86	\$2,422,966 13
2. Enrichers, ...	1,167,858 01	1,528,287 10
3. Purifying materials, ...	35,323 54	48,898 10
4. Water, ...	36,026 96	39,375 86
5. Wages at works, ...	791,935 79	923,753 79
6. Repairs and maintenance of works, ...	373,835 69	444,627 23
7. Renewal of plant, ...	81,257 02	102,917 30
8. Station expenses, ...	111,873 22	97,655 53
9. Gas bought, ...	1,367,638 17	1,497,969 68
10. Wages of meter takers, clerical labor in distribution, and salary or commissions of collectors, ...	511,625 68	557,579 99
11. Repairs, renewals and maintenance of mains and service pipes, ...	317,246 26	348,933 50
12. Distribution tools and appliances, ...	178,127 88	213,381 32
13. Repairs and renewals of meters, ...	267,946 27	291,666 28
14. Gas stove fixings, repairs, etc., ...	185,322 25	151,108 24
15. Lighting and repairing (gas lamps only), ...	67,201 45	69,281 14
16. Lighting and repairing, and materials used for other lamps, ...	16,633 46	9,650 47
17. Directors' allowances, ...	17,689 87	18,239 26
18. Salaries of officers, ...	243,554 28	227,120 88
19. General salaries, ...	398,698 66	407,733 48
20. Rent of offices, ...	64,165 10	54,625 76
21. Repairs and maintenance of office buildings, ...	9,194 79	9,613 83
22. General office expenses, ...	333,734 39	331,145 12
23. Taxes, ...	1,164,809 07	1,235,643 06
24. Insurance, ...	144,278 15	137,691 77
25. Law expenses, ...	26,942 44	27,600 82
26. Claims, ...	40,061 86	71,965 65
27. Bad debts, ...	16,044 56	18,198 00
28. Incidental expenses, ...	2,880 44	3,439 90
Total, ...	\$10,112,265 12	\$11,291,059 19
Leaving an apparent profit on their gas business of	\$3,979,717 22	\$3,760,076 78
They have also received for interest, etc., ...	47,142 75	63,989 56
for rents, etc., ...	547,046 88	445,681 21
as profits from electric lighting, ...	1,098,735 05	1,172,815 55
Leaving an apparent deficit of	\$5,672,641 90	\$5,442,563 10
	6,121 35	206,259 28
From these receipts should be deducted:—	\$5,678,763 25	\$5,648,822 38
Interest on bonds and loans, ...	\$612,311 99	\$793,673 47
Dividends, ...	3,599,451 25	3,709,824 40
Other items, ...	1,467,000 01	1,145,324 51
	\$5,678,763 25	\$5,648,822 38

Five¹ of the companies appear not to have earned expenses, and fourteen² have not earned sufficient to warrant the declaration of any dividend.

The receipts from gas sold by meter show an increase of \$714,135.07. The receipts from sales for public lamps have decreased by \$7,726.72.

In Appendix B will be found, under date of June 30, 1914, the separate balance sheets, profit and loss and manufacturing accounts of the gas companies, as taken from the annual returns, with corrections made by the Board after their examination and correspondence with the officers of the several companies.

Aggregates from these balance sheets and those in the returns of 1913 show the following facts:—

	JUNE 30.	
	1913.	1914.
ASSETS:—		
Real estate, machinery, street mains and meters,	\$58,926,838 05	\$63,209,778 73
Cash on hand,	1,646,952 60	1,665,929 72
Due for gas,	841,638 90	912,344 66
Other accounts due,	637,091 45	703,990 39
Materials, etc.,	3,287,431 16	3,693,033 74
Notes receivable,	109,936 13	54,027 25
Reserve,	90,726 26	10,453 90
Investments, insurance and taxes,	1,656,286 72	1,367,773 59
Electric assets,	11,062,860 68	12,701,873 31
	\$78,259,761 95	\$84,319,205 29
LIABILITIES:—		
Capital stock,	\$38,256,682 84	\$42,082,367 84
Bonds,	1,786,000 00	1,735,500 00
Notes payable,	12,196,016 84	13,365,238 21
Unpaid bills,	983,982 79	1,027,974 61
Unpaid dividends,	134,832 00	160,729 75
Deposits,	467,720 34	492,687 71
Interest due and unpaid,	3,386 37	3,607 35
Interest accrued but not due,	48,910 83	56,596 17
Premium on capital stock,	14,573,987 25	15,735,187 80
Other items,	1,916,973 50	2,045,304 55
	\$70,368,492 76	\$76,705,193 99
Reserve and depreciation funds,	1,368,528 67	1,294,050 69
	\$71,737,021 43	\$77,999,244 68
Surplus,	6,522,740 52	6,319,960 61
	\$78,259,761 95	\$84,319,205 29
Of these companies:—		
58 ³ show an aggregate surplus of	\$6,855,922 63	\$6,697,343 14
12 ⁴ show an aggregate deficit of	333,182 11	377,382 53
Leaving total net surplus, as shown above,	\$6,522,740 52	\$6,319,960 61
Which added to reserves carried as liabilities,	1,368,528 67	1,294,050 69
Would show an actual surplus of	\$7,891,268 19	\$7,614,011 30
Equivalent to a per cent. on capital of about	20.63	18.09

¹ Seven last year.² Twelve last year.³ Sixty-one in 1913.⁴ Nine in 1913.

Taxes.

The valuation of the property of the several companies as fixed by the local assessors may be found in detail in Appendix D. The aggregate valuation of all the companies is \$59,690,400.

Certain companies, however, have electric light plants, and the assessed value of such whenever separately returned is as follows: —

Blackstone, ...	\$15,000	Suburban (Revere), ...	\$609,455
Citizens' (Nantucket), ...	32,930	Vineyard (Oak Bluffs), ...	45,000
Easthampton, ...	253,100	Webster, ...	239,825
Fitchburg, ...	809,908		
Lawrence, ...	1,187,422	Total, ...	\$4,696,155
Lynn, ...	1,485,515		
Marion, ...	18,000		

The value of the gas plants as assessed by the local assessors is then, in round numbers, probably not far from \$50,000,000, as there are electric plants at Adams, Athol, Beverly, Charlestown, Clinton, New Bedford, Newburyport, North Adams, Spencer and Williamstown, which are not given in the last table.

The total sum paid by the companies for taxes, including State supervision, after apportioning to electric account that part of the gas companies' taxes belonging to their electrical departments, was \$1,235,643.06, an average of 7.4 cents per thousand feet of gas sold; being an increase over the amount paid the previous year of \$70,833.99 in the total, the average for every thousand feet sold remaining the same.

Dividends.

The amount paid in dividends by the several companies, the rate and amount per thousand feet of gas sold, will be found in detail in Appendix D. Thirteen companies paid no dividends. The 54 companies paying dividends paid out in all for this purpose the sum of \$3,709,824, which is an average rate of 9.04 per cent. on their capital stock.

Reductions in Price.

The following companies reduced the maximum net price of gas per 1,000 feet during the year ending June 30, 1914: —

Clinton, ...	from \$1.50 to \$1.40
Fitchburg, ...	from 1.15 to 1.10
Framingham, ...	from 1.65 to 1.40
Haverhill, ...	from .85 to .80
Newburyport, ...	from 1.35 to 1.25
North Attleborough, ...	from 1.20 to 1.10
Pittsfield, ...	from 1.08 to 1.00

Price.

The following pages show the prices charged by the several companies June 30, 1914, and the average price, per thousand feet, received from sales by meter in each of the two years ending June 30, 1913 and 1914: —

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1914.	1913.	1914.	1913.
Adams, . . .	\$1 25	Discount 20 cents per M if paid before the 10th of the month; special rates of \$1 and 90 cents, respectively, to certain consumers.	\$1 05	\$1 05	\$1 04	\$1 04
Amesbury, . . .	2 00	Discount 50 cents per M for fuel purposes, 75 cents per M for engines. Minimum charge, 50 cents a month; \$1 per M for bracing purposes; \$1.25 per M for factory purposes.	2 00	2 00	1 48	1 55
Amherst, . . .	1 50	Discount of 10 cents per M if paid before the 10th of the month. For 500,000 cubic feet annually or over, \$1.25 net.	1 40	1 40	1 42	1 47
Arlington, . . .	1 25	Discount 10 cents per M if paid before the 10th of the month. Minimum charge of 50 cents a month is made to consumers whose net bills average less than that amount during the year.	1 15	1 15	1 17	1 28
Athol, . . .	1 75	If more than 20,000 feet are used, \$1.45 per M. Gas for fuel purposes, \$1.45 to \$1.25, according to quantity used. Yearly minimum charge of \$6, if monthly bills are not at that rate the difference is added to monthly totals.	1 75	1 75	1 50	1 50
Attleboro, . . .	1 20	Discount 20 cents per M if paid on or before the 16th of the month.	1 00	1 00	1 00	1 07
Atwood, L. Sidney	15 00	Acetylene gas, . . .	15 00	15 00	15 00	15 00
(Chatham), . . .	15 00	Acetylene gas, 25 cents a month minimum charge.	15 00	15 00	15 00	15 00
Barnardston, . . .	1 30	Discount 20 cents per M on all bills paid on or before the 10th of the month; one customer guaranteeing 1,000,000 to 4,000,000 feet per year, \$1 per M net. Prepayment meters, \$1.20. Minimum charge of \$1 a quarter.	1 10 ¹	1 10 ¹	1 18	1 17
Beverly, . . .	1 30	Danvers: \$1.55 per M, with discount of 20 cents for prompt payment; prepayment meters, \$1.45.	1 10 ¹	1 10 ¹	1 18	1 17

¹ Maximum gross and net prices, exclusive of Danvers.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1914.	1913.	1914.	1913.
Blackstone.	\$1 30	Discount 10 cents per M if paid by the 10th of the month. Minimum charge of \$6 a year, payable 50 cents a month, but adjusted at end of year on basis of year's consumption.	\$1 20	\$1 20	\$1 21	\$1 21
Boston Consolidated.	80	Special rates for gas used for power and fuel exceeding 25,000 cubic feet per month ranging from 75 to 65 cents, with a discount of 30 per cent. on the excess of monthly bills over \$200. Minimum charge of 50 cents a month, with refund if bills exceed \$6 per year.	80	80	79 7	79 8
Brockton.	1 15	Discount 10 cents per M on all bills paid on or before the 10th of the month. Minimum charge of 50 cents monthly when less gas is used; that is, \$6 worth must be used yearly. Price for all purposes in the towns of Randolph, Holbrook, Avon and Bridgewater is \$1.35 gross, with a discount of 10 cents per M if paid in 10 days; \$1 per M for engines; over 150,000 cubic feet per month, 85 cents per M net.	1 05	1 05	1 08	1 07
Cambridge.	90	Discount 10 cents per M if paid within 10 days from date of bill. For mechanical purposes exceeding 25,000 cubic feet a month, prices range from 75 to 60 cents net.	80	80	80 5	80 5
Charlestown.	90	Discount 10 cents per M if paid in 10 days. Meter rent of \$2 unless \$7 worth of gas is used yearly.	80	80	80 5	80 5
Citizens' (Nantucket).	2 50	Gas for power, \$1.20 to 75 cents per M according to amount used. For industrial fuel, \$1.20 to \$1 per M according to amount used. Minimum charge of 50 cents a month, with refund if consumer's bills amount to more than \$6 per year.	2 50	2 50	2 05	2 06
Citizens' (Quincy).	1 20	Discount 20 cents per M. Special rates of \$1.25 and \$1.20, respectively, to 2 customers. Minimum, 50 cents a month to customers whose net bills average less than that amount during the year, prepayment meters set at \$1.40 per M cubic feet.	1 20	1 20	1 18	1 27
Clinton.	1 60	Acetylene gas, discount 5 per cent. if paid in 10 days. Minimum charge, 50 cents net per month per meter.	1 40	1 50	1 44	1 47
Cotuit.	15 00	Discounts: 10 cents per M from 500 to 3,000 feet; 15 cents per M to 30,000 feet; 20 cents per M to 100,000 feet; 25 cents per M on 100,000 feet and over, for payment before the 10th of the month. Minimum charge of 50 cents a month to all using less than 500 feet a month.	14 25	14 25	14 09	14 47
Dedham.	1 15		1 15	1 15	1 04	1 04

East Boston, ...	85	Gas engine and fuel rate, first 10,000 cubic feet, per M, 85 cents; next 20,000 cubic feet, 80 cents; next 20,000 cubic feet, 75 cents; next 50,000 cubic feet, 70 cents; all over 100,000 cubic feet, 65 cents; a discount of 30 per cent. will be allowed on the excess over \$200 of bill figured as above. Minimum charge of 50 cents a month, with refund if consumer's bills amount to \$6 per year.	85 1 40	85 1 40	83.2 1 41	83.4 1 57
Easthampton, ...	1 50	Discount 10 cents per M if paid within 10 days.				
Edison of Brooklyn, ...	5 50	Discount 10 per cent. Prepayment meter customers, \$5 net. Industrial heating, \$4 net per M. Pure oil gas. Supplies in Stoughton only.				
Fall River, ...	90	Discount 10 cents per M if paid within 15 days; 70 cents per M to all parties using 2,500,000 feet or more per year. Where no gas is used a meter rent is charged of 20 cents a month for 3 and 5 light meters, 40 cents for 10 and 20 light meters, and more for larger sizes. To customers in Somerset, \$1.10 gross, \$1 net in 15 days. To Liverton Gas Company, 60 cents per M, but regular prices if less than 30,000 feet are used during any month.	80 ¹ 4 95	80 ¹ 4 95	4 50	4 59
Fitchburg, ...	1 20	\$1.20 per M first 15,000 feet; \$1.10 per M next 10,000 feet; \$1 per M next 10,000 feet; 90 cents per M next 10,000 feet; 80 cents per M all over 45,000 feet, with a discount of 10 cents per M if paid within 15 days. Minimum charge of 25 cents a month.	80 ¹	80 ¹	81.4	81.2
Framingham, ...	1 50	Discount 10 cents per M. Special prices to large consumers. Minimum charge of 50 cents a month.	1 10	1 15	1 09	1 13
Gardner, ...	1 90	Discount 5 cents to 40 cents, according to amount used. Minimum charge of 40 cents a month.	1 40	1 65	1 50	1 52
Gloucester, ...	1 20	Discounts: 10 cents per M for first 200,000 feet, 40 cents for over 200,000 feet if paid within 10 days. Minimum charge, \$3 a year.	1 90	1 90	1 89	1 95
Greenfield, ...	1 66½	Discount 10 per cent. if paid before the 10th of the month following. Minimum charge, 50 cents per month or \$6 per year.	1 10	1 10	1 10	1 09
Gregory, J. D. (Princeton), ...	15 00	Acetylene gas, ...	1 50	1 50	1 40	1 48
Hadley, ...	15 00	Acetylene gas, ...	15 00	15 00	15 00	15 00
Haverhill, ...	90	Discount 10 cents per M if paid within 10 days. City of Haverhill, 80 cents per M. Minimum charge, payable annually, of \$6 if less than that amount is used. South Groveland, \$1.30 per M with discount of 10 cents if paid within 10 days.	15 00	15 00	15 00	15 00
			80	85	81.7½	85.6

¹ Maximum gross and net prices, exclusive of Somerset.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1914.	1913.	1914.	1913.
Hyannis, . . .	\$15 00	Discount 5 per cent. if paid within 10 days. Minimum charge, 50 cents a month. Acetylene gas, ...	\$14 25	\$14 25	\$15 00	\$13 73
Ipswich, . . .	2 00	Gas for gas stoves, \$1.80, ...	2 00	2 00	1 93	1 88
Lawrence, . . .	1 00	Discount 10 cents per M if paid within 15 days. Discount 20 cents to large mills, 80 cents net to city of Lawrence and 50 cents to employees.	90	90	90.9	90.6
Leominster, . . .	1 60	All in excess of 2,000 cubic feet, \$1.45 gross. Discount 20 cents on all bills paid within 10 days. Three special customers: less than 30,000 cubic feet at regular rates; 30,000 to 40,000 at \$1 per M; over 40,000 at 85 cents per M. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount during the year.	1 40	1 40	1 35	1 36
Lexington, . . .	1 75	Discount of 25 cents if paid within 10 days. Minimum charge of 50 cents to consumers whose net bills average less than that amount during the year.	1 50	1 50	1 55	1 57
Lowell, . . .	1 05	Discount 20 cents per M if paid within 7 days.	85	85	86.1	86.0
Lynn, . . .	85	Discount 10 cents per M, with discount of 10 cents if paid within 10 days. To General Electric Company at high pressure, 50 cents net, at their works, plus 5 per cent. to cover pipe line loss. To Salem Gas Light Company, 60 cents per M feet flat rate, computed from consumers' meters in Salem, plus 5 per cent. to cover pipe line loss. To Marblehead Potteries Company, 90 cents per M net.	75 ¹	75 ¹	73.8	73.0
Malden, . . .	1 00	Discount 10 cents if paid within 15 days. In Reading \$1.60 per M gross, with discount of 10 cents if paid within 15 days. To Cambridge Gas Light Company, 80 cents net per M; Suburban Gas and Electric Company, 45 cents per M cubic feet. Power rates: first 35,000 cubic feet per month, \$1, less 10 cents for prompt payment; next 10,000, less 20 cents for prompt payment; and all in excess of 45,000, less 30 cents for prompt payment. Minimum charge of 75 cents per quarter to customers using less than 833 cubic feet.	90 ²	90	90.5	90.1
Marion, . . .	12 50	Acetylene gas, ...	12 50	12 50	12 29	12 50
Marlborough, . . .	1 70	Discount 20 cents per M if paid within 10 days. Prepayment meters at \$1.50 net. One large consumer using gas engine, at \$1.25 per M net. Minimum monthly charge of 50 cents, ...	1 50	1 50	1 51	1 51

Millford, . . .	1 50	Bills amounting to \$50 a month, 15 per cent. discount. One special rate customer, at \$1.10 net.	1 50	1 44	1 44	1 44
Natick, . . .	1 60	Discount 10 cents per M if paid by the 15th of the month. Manufacturing, \$1.50 per M. Minimum charge of 50 cents a month.	1 50	1 50	1 51	1 55
New Bedford, . . .	90*	Discount 10 cents if paid in 10 days. Extra rebates to large consumers as follows: 1,000,000 to 2,000,000 cubic feet, 5 cents per M on year's consumption; over 2,000,000 on year's consumption, 10 cents per M. Fair-haven, \$1.10, with discount of 10 cents if paid in 10 days. Minimum charge of 25 cents a month if less than this value of gas is used, with rebate if year's consumption amounts to \$7.	80*	82.1	80.8	
Newburyport, . . .	1 45	Discount 20 cents per M if paid in 12 days. Price of \$1 net to certain charitable and religious institutions. Meter rent of \$1 a quarter if less than that amount is used.	1 25	1 35	1 28	1 37
Newton, . . .	90	For consumption exceeding 120,000 cubic feet a year prices range from 89 to 80 cents, according to amount used. Minimum charge of 50 cents, with refund if bills amount to \$6 a year.	90	89.4	89.7	
North Adams, . . .	1 20	Discount of 20 cents per M if paid in 10 days. Special rates of 90 to 55 cents net, respectively, to certain customers.	1 00	1 00	96.2	90.0
Northampton, . . .	1 25	15 cents per M discount if paid in 10 days. Minimum charge of 50 cents, a month to consumers whose net bills average less than that amount during the year.	1 10	1 10	1 11	1 10
North Attleborough, . . .	1 25	Discount 15 cents per M if paid before the 16th of the month. Minimum charge of 50 cents a month when consumer has not used over \$7 worth of gas during preceding 12 months.	1 10	1 20	1 11	1 20
Norwood, . . .	1 70	Discount 10 cents per M if paid by the 15th of the month; 25 cents per M discount to large consumers. 50 cents a month minimum charge.	1 60	1 60	1 67	1 58
Old Colony, . . .	1 35	Discount 10 cents per M if paid in 15 days, 5 cents additional discount for each 10,000 cubic feet over first 10,000 cubic feet. Minimum charge of 50 cents a month when consumers have not used over \$6 a year.	1 25	1 25	1 26	1 25
Otis Company (Ware), . . .	1 50	To consumers of 5,000 to 10,000 feet a month, \$1.25; to consumers of 10,000 feet or more, \$1 per M. Minimum charge of 25 cents a month.	1 50	1 50	1 33	1 33
Pittsfield, . . .	1 10	Discount 10 cents if paid in 10 days. For industrial and mechanical uses prices range from \$1 to 70 cents per M, according to consumption, less 10 per cent. in 10 days.	1 00	1 08	97.3	1 02

* Maximum gross and net prices, exclusive of Marblehead.

† Maximum gross and net prices, exclusive of Reading.

‡ Maximum gross and net prices, exclusive of Fairhaven.

COMPANY.	Gross Price.	REMARKS.	MAXIMUM NET PRICE.		AVERAGE PRICE.	
			1914.	1913.	1914.	1913.
Plymouth,	\$1 75	Discount of 10 cents per M if paid in 20 days. Special rates of \$1.50 net to certain customers. Minimum charge of 50 cents a month.	\$1 65	\$1 65	\$1 68	\$1 70
Sadler, Thos. G. (South Attleborough),	13 50	Acetylene gas. Discount \$1 if paid within 20 days.	12 50	12 50	12 94	12 73
Salem,	1 20	Discount 20 cents per M if paid in 10 days. Charge of 25 cents a month when gas is not used.	1 00	1 00	1 01	1 01
South Hadley,	15 00	Acetylene gas. Discount 15 per cent. if paid in 10 days.	12 75	12 75	12 80	12 79
Spencer,	1 80	All in excess of 2,000 cubic feet, \$1.60 gross. Discount of 20 cents on all bills paid within 10 days. Customers using gas ranges: first 2,000 feet, \$1.70 per M, and all over 2,000, \$1.50, with discount of 20 cents per M if paid within 10 days. For industrial purposes, \$1.40 per M, less 20 cents discount if paid within ten days. One customer at \$1.25 per month. Minimum charge of 50 cents a month to consumers whose net bills average less than that amount for the year.	1 60	1 60	1 50	1 51
Springfield,	1 00	Discount 15 cents if paid within 15 days; also extra discount for quantity of 10 cents per M on the first 100,000 cubic feet in excess of 50,000 per month; and 20 cents per M on all in excess of 150,000 a month. Chicopee and South Hadley Falls, \$1.10 per M cubic feet, 15 cents discount if paid by the 15th of the month.	85 ¹	85 ¹	86.0	85.7
Suburban (Revere),	1 00	Discount 10 cents per M if paid within 15 days. To consumers using over 35,000 cubic feet a month the following rates: first 35,000 cubic feet, \$1 per M; next 10,000, 90 cents; in excess of 45,000, 80 cents, less 10 cents per M if paid within 15 days from date of bill. Minimum yearly charge of \$3.	90	90	90.3	90.2
Sunderland,	15 00	Acetylene gas.	15 00	15 00	15 00	15 00
Taunton,	1 10	Discount of 10 cents per M if paid within 15 days. \$1 gross price for 125,000 cubic feet and over per quarter; 90 cents gross price for 1,000,000 cubic feet and over for manufacturing purposes per quarter, less 10 cents if paid within 15 days. 25 cents a month charged when no gas is used. South Dighton, \$1.20 gross per M, less 10 cents per M if paid within 15 days.	1 00 ¹	1 00 ¹	99	98.8

Vineyard Haven,	15 00	Acetylene gas. Discount of 10 per cent. if paid within 10 days. If more than 150 feet a month is used, \$12.50 per M. Minimum charge of 50 cents a month for each meter set.	13 50	13 50	11 92	12 18
Vineyard (Oak Bluffs),	3 80	Discounts: June to September, inclusive, 10 per cent. to 50 per cent., according to amount of bill; October to May, inclusive, 40 per cent. to 50 per cent., according to amount of bill. Minimum monthly bill of 50 cents net.	3 42	3 42	2 77	2 83
Waite and Smith (So. Dartmouth),	20 00	Acetylene gas.	20 00	20 00	20 00	20 00
Webster,	1 35	Discount of 10 cents per M if paid within 10 days. For mechanical purposes, 10,000 cubic feet or less, \$1.35; 10,000 to 20,000 cubic feet, \$1.20; 20,000 to 30,000 cubic feet, \$1.10; 30,000 to 40,000 cubic feet, \$1 net per M.	1 25	1 25	1 25	1 25
Williamstown,	1 25	Discount of 20 cents per M on all bills paid on or before the 10th of the month. One special customer, \$1.20 per M less 10 per cent.	1 05	1 05	1 07	1 06
Woburn,	1 40	Discount of 15 cents per M if paid within 15 days. Minimum monthly charge of 25 cents on 5-light meters or under if consumption is less than 300 cubic feet, and of 50 cents for larger meters if consumption is less than 500 cubic feet.	1 25	1 25	1 26	1 25
Worcester County,	1 80	All in excess of 2,000 cubic feet, \$1.60 per M, gross. Discount 20 cents on bills paid within 10 days. Customers using gas ranges: first 2,000 feet, \$1.70 per M; all over 2,000 feet, \$1.50 per M, with discount of 20 cents if paid within 10 days. For industrial purposes, \$1.40 per M, less discount of 20 cents if paid within 10 days. Special contract, 2 customers each using 1 arc lamp at \$48 each per year. Minimum charge at the rate of \$6 per year to consumers whose net bills average less than that amount for the year.	1 60	1 60	1 52	1 51
Worcester,	95	Discount 20 cents per M if paid within 20 days.	75	75	76.1	75.9

¹ Maximum gross and net prices, exclusive of Chicopee and South Hadley Falls.

² Maximum gross and net prices, exclusive of South Dighton.

The average price paid by consumers for coal gas to the companies selling annually more than 30,000,000 feet each is \$0.850 per thousand feet. If the Boston company be excluded the average is \$0.88. The average price received by the remainder of the coal-gas companies from sales by meter is \$1.47; the average received by all is \$0.864 per thousand. The average price for oil gas is \$4.50 per thousand feet. Acetylene gas is commonly billed to customers at a price per hundred feet instead of per thousand feet, as in other kinds of gas. The average price for acetylene gas is \$1.36 per hundred.

The average price paid by consumers of coal gas for sales by meter in 1886 was \$1.72; in 1887, \$1.66; in 1888, \$1.56; in 1889, \$1.50; in 1890, \$1.46; in 1891, \$1.43; in 1892, \$1.52; in 1893, \$1.45; in 1894, \$1.26; in 1895, \$1.21; in 1896, \$1.17; in 1897, \$1.15; in 1898, \$1.14; in 1899, \$1.12; in 1900, \$1.10; in 1901, \$1.08; in 1902, \$1.07; in 1903, \$1.06; in 1904, \$1.05; in 1905, \$1.05; in 1906, \$0.998; in 1907, \$0.948; in 1908, \$0.921; in 1909, \$0.914; in 1910, \$0.901; in 1911, \$0.890; in 1912, \$0.857; 1913, \$0.850.

NOTE. — The terms "coal gas" and "coal-gas companies" whenever used in the report are intended, unless otherwise qualified, to include all except the acetylene companies and those that make their gas entirely from oil distilled in closed retorts externally fired.

ELECTRIC LIGHT COMPANIES.

The following table gives the names of the persons and corporations under the supervision of the Board who were engaged in the supply of electricity on June 30, 1914, with the localities supplied by each and the population of the same according to the census of 1910, and the capital stock of the incorporated companies. Unless otherwise noted, the par value of each share of capital stock reported is \$100.

NAME.	Localities supplied.	Popu- tion.	Capital.
Abington and Rockland, Electric Light and Power Co., of,	Abington, Cohasset, Hanover, Norwell, Rockland, Scituate,	21,186	\$189,000 00
Adams Gas Light Co.,	Adams, Cheshire,	14,534	60,000 00
Adams, U. S., ¹	Townsend,	1,761	—
Agawam Electric Company,	Agawam,	3,501	125,000 00
American Woolen Co.,	Acton, Maynard,	8,536	—
Amesbury Electric Light Co.,	Amesbury, Salisbury,	11,552	235,000 00
Amherst Gas Co.,	Amherst, Hadley, Hatfield, Pelham, Whately,	10,410	225,000 00

¹ Manufacture of electricity, minor portion of business.

NAME.	Localities supplied.	Popu- lation.	Capital.
Athol Gas and Electric Co., . . .	Athol, Erving, Orange, Wendell, . . .	15,468	\$325,000 00
Attleborough Steam and Electric Co., . . .	Attleborough, Seekonk, . . .	18,612	275,000 00
Ayer Electric Light Co., . . .	Ayer, . . .	2,797	30,000 00
Beverly Gas and Electric Co., . . .	Beverly, Hamilton, Tops- field, Wenham, . . .	22,583	687,500 00
Blackstone Electric Light Co., . . .	Blackstone, . . .	5,648	40,000 00
Block Plant Electric Light Co., . . .	Boston (in part), . . .	-	9,500 00
Buzzards Bay Electric Co., . . .	Falmouth, Barnstable, Bourne, Sandwich, . . .	11,982	11,000 00
Cambridge Electric Light Co., . . .	Cambridge, . . .	104,839	900,000 00
Central Massachusetts Electric Co., . . .	Brookfield, Belchertown, East Longmeadow, En- field, Monson, Palmer, Warren, Wilbraham, West Brookfield, . . .	27,900	150,000 00
Charlemont Electric Light and Power Co., . . .	Charlemont, . . .	1,001	3,000 00
Charlestown Gas and Electric Co., . . .	Boston, Charlestown dis- trict, . . .	41,444	600,000 00 ¹
Chester Electric Light Co., . . .	Chester, . . .	1,377	5,000 00
Citizens' Gas, Electric and Power Co. of Nantucket, . . .	Nantucket, . . .	2,962	26,000 00
Clinton Gas Light Co., . . .	Clinton, Lancaster, . . .	15,539	123,000 00 ²
Deerfield River Electric Light Co., . . .	Conway, . . .	1,230	4,700 00
Easthampton Gas Co., . . .	Easthampton, Southamp- ton, . . .	9,394	450,000 00
	Arlington, . . .		
	Ashland, . . .		
	Bedford, . . .		
	Bellingham, . . .		
	Boston, . . .		
	Burlington, . . .		
	Brookline, . . .		
	Canton, . . .		
	Carlisle, . . .		
	Chelsea, . . .		
	Dedham, . . .		
	Dover, . . .		
	Framingham, . . .		
	Franklin, . . .		
	Holliston, . . .		
	Hopkinton, . . .		
	Lexington, . . .		
	Lincoln, . . .		
	Medfield, . . .		
Edison Electric Illuminating Co. of Boston, . . .	Medway, . . .	987,170	20,472,900 00
	Millis, . . .		
	Milton, . . .		
	Natick, . . .		
	Needham, . . .		
	Newton, . . .		
	Norfolk, . . .		
	Sharon, . . .		
	Sherborn, . . .		
	Somerville, . . .		
	Stoneham, . . .		
	Sudbury, . . .		
	Walpole, . . .		
	Waltham, . . .		
	Watertown, . . .		
	Wayland, . . .		
	Weston, . . .		
	Westwood, . . .		
	Winchester, . . .		
	Woburn, . . .		
Edison Electric Illuminating Co. of Brookton, . . .	Brookton, Avon, Easton, East Bridgewater, Bridge- water, Hanson, Pem- broke, Stoughton, Whit- man, West Bridgewater, . . .	94,110	948,800 00
Fall River Electric Light Co., . . .	Fall River, Somerset, Swan- sea, Westport, . . .	125,999	1,200,000 00 ¹
Fitchburg Gas and Electric Light Co., . . .	Fitchburg, . . .	37,326	879,550 00 ¹
Franklin Electric Light Co., . . .	Turners Falls, Gill, Millers Falls, . . .	7,808	40,000 00
Gardner Electric Light Co., . . .	Gardner, Barre, Westmin- ster, Hubbardston, . . .	20,082	250,000 00

¹ Par value, \$50.² Par value, \$500.

NAME.	Localities supplied.	Population.	Capital.
Gloucester Electric Co.,	Essex, Gloucester, Rockport,	30,230	\$245,000 00
Great Barrington Electric Light Co.,	Great Barrington, Egremont, Sheffield,	8,348	125,000 00
Greenfield Electric Light and Power Co.,	Greenfield, Deerfield, Bernardston, Northfield, Shelburne, Buckland, Colrain,	19,831	750,000 00
Harvard Gas and Electric Co.,	Harvard,	1,034	12,000 00
Haverhill Electric Co.,	Haverhill,	44,115	780,800 00
Huntington Electric Light Co.,	Huntington,	1,473	5,000 00
Lawrence Gas Co.,	Lawrence, North Andover, Methuen, Andover, Buxford,	110,888	1,900,000 00
Lee Electric Co.,	Lee, Lenox,	7,166	30,000 00
Lenox Electric Co.,	Lenox, Stockbridge,	4,993	20,000 00
Leominster Electric Light and Power Co.,	Leominster, Lunenburg,	18,973	80,000 00
Loveland, W. O., ¹	Ashby,	885	-
Lowell Electric Light Corporation,	Lowell, Billerica, Chelmsford, Tewksbury, Dracut, Tyngsborough, Westford,	124,984	1,176,400 00
Ludlow Manufacturing Co., ¹	Ludlow,	4,948	18,575 00
Lynn Gas and Electric Co.,	Lynn, Swampscott, Nahant, Saugus,	104,771	1,182,500 00
Malden Electric Co.,	Malden, Melrose, Medford, Everett,	116,753	898,000 00
Manchester Electric Co.,	Manchester,	2,673	116,500 00
Marion Gas Co.,	Marion, Wareham, Bourne,	8,036	60,000 00
Marlborough Electric Co.,	Marlborough, Berlin, Northborough, Southborough, Westborough, Bolton,	25,151	310,600 00
Milford Electric Light and Power Co.,	Milford, Hopedale,	15,243	40,000 00
Mill River Electric Light Co.,	Williamsburg,	2,132	15,000 00
Montague Electric Light and Power Co.,	Montague,	6,866	2,000 00 ²
Nashua River Paper Corporation, ¹	Pepperell,	2,953	-
New Bedford Gas and Edison Light Co.,	New Bedford, Dartmouth, Fairhaven, Mattapoisett, Westport,	107,385	1,325,000 00
Newburyport Gas and Electric Co.,	Newburyport, Newbury, West Newbury,	17,904	285,000 00
Niles Trust Estate,	Boston (in part),	-	11,225 00
North Adams Gas Light Co.,	North Adams, Clarksburg,	23,226	200,000 00
Northampton Electric Lighting Co.,	Northampton,	19,431	117,400 00
North Brookfield Electric and Power Co., ³	North Brookfield,	3,075	60,000 00
North Dana Electric Light Co., ¹	Dana, Greenwich, Prescott,	736	-
Norton Electric Light and Power Co.,	Norton,	2,544	5,000 00
Pittsfield Electric Co.,	Pittsfield, Dalton, Hinsdale, Lanesborough,	37,752	375,000 00
Plymouth Electric Light Co.,	Plymouth, Duxbury, Kingston, Marshfield,	18,012	180,000 00
Provincetown Light and Power Associates,	Provincetown,	4,369	50,000 00
Quincy Electric Light and Power Co.,	Quincy,	32,642	300,000 00
Randolph and Holbrook Electric Light Co., ⁴	Holbrook, Randolph,	7,117	-
Salem Electric Light Co.,	Salem, Peabody (in part),	43,697 ⁵	495,000 00 ⁶
Seekonk Electric Co.,	Seekonk,	2,397	5,000 00
Shirley Electric Co.,	Shirley,	2,139	7,700 00
Spencer Gas Co.,	Spencer,	6,740	97,500 00
Stockbridge Lighting Co.,	Stockbridge,	1,933	40,000 00
Suburban Gas and Electric Co.,	Revere, Winthrop,	28,351	743,500 00
Sunderland Electric Light and Power Co.,	Sunderland,	1,047	11,000 00
Tyngsboro Electric Light Co.,	Tyngsborough, Dunstable,	1,237	7,500 00 ¹
Union Light and Power Co.,	Foxborough, Franklin, Norfolk, Plainville, Wrentham,	13,592	152,800 00
United Electric Light Co.,	Springfield, Longmeadow, Ludlow, W. Springfield,	104,182	1,750,000 00
Vineyard Lighting Co.,	Oak Bluffs, Vineyard Haven, Edgartown,	3,471	25,000 00
Ware Electric Co.,	Ware, Hardwick,	12,298	57,000 00
Webster and Southbridge Gas and Electric Co.,	Webster, Charlton, Dudley, Oxford, Southbridge, Sturbridge, Brimfield, Wales,	36,929	170,000 00

¹ Manufacture of electricity, minor portion of business.² Par value, \$25.³ Unincorporated.⁴ Owned by estate of Charles Doughty.⁵ Salem only.⁶ Par value, \$50.

NAME.	Localities supplied.	Popula- tion.	Capital.
Westborough Gas and Electric Co.,	Westborough, ...	—	\$36,500 00
Weymouth Light and Power Co., . .	Weymouth, ...	12,895	300,000 00
Williamstown Gas Co., ...	Williamstown, ...	3,768	40,000 00
Winchendon Electric Light and Power Co.,	Winchendon, ...	5,678	12,000 00
Worcester Electric Light Co., ...	Worcester, Leicester, Auburn, Douglas, Grafton, Millbury, Northbridge, Sutton, Upton, Ux- bridge, ...	149,223	1,300,000 00
Worcester Suburban Electric Co., . .		33,644	600,000 00

The following table contains a summary of the financial operations of all the incorporated companies and privately owned plants engaged in the sale of electricity under the supervision of the Board for the year ending June 30, 1913, and for the year ending June 30, 1914: —

	YEAR ENDING JUNE 30.	
	1913.	1914.
INCOME: —		
From sale of commercial arc lights by contract,	\$9,143 84	\$11,083 34
sale of commercial incandescent lights by contract,	157,735 82	4,781,530 47
sale of commercial arc and incandescent lights by meter, ...	8,639,681 60	4,699,980 78
sale of public arc lights, ...	1,409,140 83	1,390,624 51
sale of public incandescent lights, ...	921,802 19	1,130,847 70
sale of electric power, ...	3,615,249 38	4,155,550 00
electricity sold to other companies, ...	285,723 97	494,257 50
rent of motors, ...	1,626 66	3,783 95
rent of fixtures, ...	39,139 99	52,712 45
rent of meters, ...	16,935 62	12,045 08
steam heating, ...	32,032 82	38,997 86
Total, ...	\$15,128,212 72	\$16,771,413 64
EXPENSES: —		
1. Coal or other fuel, ...	\$1,813,948 90	\$2,000,973 22
2. Rent of real estate used for plant, ...	147,997 73	127,723 85
3. Oil and waste, ...	25,751 68	24,788 89
4. Water, ...	63,029 52	63,342 89
5. Wages at station, ...	762,154 59	845,334 42
6. Station repairs, ...	73,389 37	62,234 75
7. Steam plant repairs, ...	185,498 89	193,407 46
8. Electric plant repairs, ...	139,163 62	169,362 08
9. Station tools and appliances, ...	61,876 57	57,809 61
10. Current bought, ...	430,234 82	656,401 90
11. Wages for care of lights and meters, clerical labor in distribution department, and salary or commission of collectors, ...	425,011 98	465,119 49
12. Repairs and renewals of lines, ...	698,759 47	806,122 97
13. Repairs and renewals of meters, lamps and motors, ...	206,707 09	240,135 96
14. Distribution tools and appliances, ...	178,185 45	162,500 86
15. Carbons and electrodes, ...	36,198 77	42,996 98
16. Incandescent lamps, ...	341,149 52	389,233 34
17. Globes, ...	3,035 05	2,547 09
18. Directors' allowances, ...	22,301 73	22,751 49
19. Salaries of officers, ...	242,740 46	256,616 24

	YEAR ENDING JUNE 30.	
	1913.	1914.
20. General salaries, ...	\$701,696 31	\$823,921 49
21. Rent of offices, if separate from plant, . .	51,517 90	54,952 98
22. Repair and maintenance of office buildings, .	15,841 90	32,512 98
23. General office expenses, ...	525,618 49	617,450 60
24. Taxes, ...	1,422,457 48	1,505,878 11
25. Insurance, ...	238,353 52	235,276 27
26. Law expenses, ...	74,484 94	77,496 26
27. Claims, ...	12,589 89	6,199 58
28. Bad debts, ...	35,635 21	43,811 06
29. Incidental expenses, ...	59,724 42	38,449 39
Total, ...	\$8,995,055 27	\$10,025,352 21
Leaving an apparent profit of	\$6,133,157 45	\$6,746,061 43
Of this profit, the gas companies made in their electrical departments	1,098,735 05	1,172,815 55
Leaving for the electric companies	\$5,034,422 40	\$5,573,245 88
To which should be added the income from rents, jobbing, etc., amounting to	601,061 83	226,050 51
Making a total of	\$5,635,484 23	\$5,799,296 39
Against which the following charges were made:—		
Interest, ...	\$683,922 17	\$752,751 58
Dividends, ...	3,418,538 50	3,503,404 86
Depreciation, ...	414,048 00	474,209 71
Sundry items, ...	1,089,277 54	802,916 69
Leaving an apparent net profit for the year of .	\$5,605,786 21	\$5,533,282 84
	29,698 02	266,013 55
	\$5,635,484 23	\$5,799,296 39

Five¹ of the corporations included above appear not to have earned expenses, and fourteen² have not earned sufficient to warrant the declaration of any dividend.

From the above data it appears that the gross profits from sale of electricity by all the companies increased \$612,903.98 and those doing only an electric business show an increase during the last year of \$538,823.48.

In Appendix B will be found, under date of June 30, 1914, the separate balance sheets, profit and loss and manufacturing accounts of the companies, as taken from the annual returns, with corrections made by the Board after examination and correspondence with the officers of the several companies.

Aggregates from the balance sheets of the electric companies only, taken from the returns of 1913 and 1914, show the following facts:—

¹ Six in 1913.

² Sixteen in 1913.

	JUNE 30.	
	1913.	1914.
ASSETS: —		
Construction accounts, ...	\$56,112,365 86	\$63,264,678 22
Cash on hand, ...	1,028,685 12	1,558,278 50
Due for electricity, ...	1,259,543 24	1,110,996 73
Other accounts due, ...	217,988 83	514,685 77
Materials, etc., ...	2,227,270 25	2,858,023 71
Notes receivable, ...	54,098 81	220,034 29
Investments, etc., ...	2,577,063 62	2,547,499 20
Sinking funds, etc., ...	264,737 41	274,370 56
	\$63,741,753 14	\$72,348,566 98
LIABILITIES: —		
Capital stock, ...	\$30,604,497 78	\$34,619,506 46
Bonds, ...	2,859,500 00	2,730,150 00
Notes payable, ...	8,698,696 35	9,208,312 71
Unpaid bills, ...	728,706 86	633,220 86
Unpaid dividends, ...	596,438 00	703,655 61
Interest due and unpaid, ...	2,131 75	1,145 25
Interest accrued but not due, ...	89,074 17	103,465 05
Deposits, ...	80,186 91	98,339 82
Premium on capital stock, ...	15,842,135 24	19,280,690 24
Other items, ...	500,386 05	294,289 77
	\$60,001,753 11	\$67,672,775 77
Reserve and depreciation funds, ...	1,461,577 21	1,828,920 63
	\$61,463,330 32	\$69,501,696 40
Surplus, ...	2,278,422 82	2,846,870 58
	\$63,741,753 14	\$72,348,566 98
Of these companies: —		
49 ¹ show an aggregate surplus of	\$2,615,483 52	\$2,856,360 34
6 ² show an aggregate deficit of	337,060 70	9,489 76
Leaving total net surplus as shown above, ...	\$2,278,422 82	\$2,846,870 58
Which added to reserves carried as liabilities, ...	1,461,577 21	1,828,920 63
Would show an actual surplus of	\$3,740,000 03	\$4,675,791 21
Equivalent to per cent. on capital of about	12.22	13.51

¹ Forty-nine in 1913.² Nine in 1913.

Taxes.

The valuation of the property of the several electric companies, as fixed by the local assessors, may be found in detail in Appendix E. The aggregate valuation of all of the electric companies is \$49,760,681. This does not include the valuation of the electric plants of the gas companies. The total sum paid by the companies for taxes, including State supervision and including the amounts paid by the gas companies on account of their electric plants, is \$1,505,878.11.

Dividends.

The amount paid in dividends by the several electric light companies and the rate per cent. will be found in detail in Appendix E. Fifteen companies paid no dividends. The other 39 companies paid out in all as dividends the sum of \$3,503,-404.86, which is an average rate of 10.22 per cent. on their capital stock.

Reductions in Price.

The following companies have reduced the maximum net price per kilowatt hour for electricity for commercial use during the year ending June 30, 1914: —

	Cents per Kilowatt Hour.	
Abington and Rockland (in Cohasset and Scituate),	from 17	to 15
Athol, ...	from 16	to 14
Attleborough, ...	from 12	to 11
Blackstone, ...	from 15	to 14
Central Massachusetts, ...	from 15.3	to 15
Clinton, ...	from 15	to 14
Edison (Brockton), ...	from 15	to 12
Gardner, ...	from 13	to 12
Gardner (in Barre, Hubbardston and Westminster),	from 15	to 12
Gloucester, ...	from 14	to 10
Leominster, ...	from 14	to 12
Lowell (in Billerica and Chelmsford), ...	from 14	to 12
Newburyport, ...	from 14	to 13
North Brookfield, ...	from 15.3	to 15
Pittsfield, ...	from 13.5	to 10.8
Pittsfield (in Dalton), ...	from 14.4	to 12.6
Union (Franklin), ...	from 15	to 14
United (Springfield), ...	from 12	to 9
Ware, ...	from 15.3	to 15
Worcester, ...	from 10	to 9
Worcester Suburban, ...	from 16	to 15

Prices.

The following table shows the prices charged by the several companies for commercial electric lights and power on June 30, 1914: —

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Abington and Rockland.	For light: for residences in Abington and Rockland 15 cents gross a k. w. h., with discount of 10% if paid in 10 days; in Hanover and Norwell 15 cents net, and in Cohasset and Scituate 17 cents net to summer customers and 15 cents net to yearly customers; minimum charge \$12 a year. For stores in Abington and Rockland 15 cents a k. w. h. for first 50 hours' use of connected load a month and 7 cents for all k. w. h. in excess, with discount of 10% if paid in 10 days; and in Hanover, Norwell, Cohasset and Scituate 14.4 cents net a k. w. h. for first 50 hours' use of connected load a month and 6.3 cents net for all k. w. h. in excess; minimum monthly charge 25 hours' use of connected load a month net. For factories in Abington, Rockland, Hanover and Norwell same as power rate between March 1 and November 1, and during remainder of year 15 cents a k. w. h. for all used in excess of average monthly use under power rate during the preceding period from March to November, with discount of 10% if paid in 10 days and minimum charge of \$12 a year. For signs, 10 cents a k. w. h. where lamps are maintained by company; if by customer, 7 cents. For power: 10 cents gross for installations to 10 h. p., with discounts ranging from 10 to 70% according to monthly use, with minimum monthly charge of \$1.50 a h. p. In Abington and Rockland a discount of 10% if paid in 10 days, and elsewhere price is 9 to 2.7 cents net a k. w. h. according to monthly use. For installations of 10 h. p. and over capacity charge of \$2 for first k. w. of motor rating and \$1.25 for each additional k. w. and price of 3½ cents a k. w. h., with quantity discounts on all over 10 h. p. and discount of 10% if paid in 10 days; if motor exceeds 50 h. p. price is 3 cents a k. w. h. Maximum demand of 670 h. p., \$10,800 for 600,000 k. w. h.; all in excess of 600,000 k. w. h. at 1 cent, lighting at 2 cents and not included in 600,000 k. w. h., all subject to 10% discount for cash in 10 days. For heating: 10 cents gross a k. w. h. for first 15 hours' use for each k. w. supplied and 3½ cents for all additional k. w. h., with a minimum charge of \$12 a year and discount of 10% in Abington and Rockland for cash in 10 days.	15	15 ¹

¹ In all of territory supplied except Cohasset and Scituate.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Adams, . . .	For light: 15 cents gross a k. w. h. on first 15 k. w. h. a month, and 10 cents a k. w. h. for all in excess thereof, with discount if paid in 10 days of 2 cents on each k. w. h. No minimum charge. Free lamp renewals. For power: 5 cents gross a k. w. h., with discount if paid in 10 days of 1 cent each on first 2,000 k. w. h. a month, and of 2 cents each on all k. w. h. in excess thereof. Customers to guarantee \$1 a month for each h. p. installed.	13	13
Adams, U. S., . . .	For light: 20 cents net a k. w. h. By contract, 12½ to 75 cents a lamp a month. No charge less than \$1; \$12 a year for all meters set. For power: \$4 per ½ h. p. a month.	20	20
Agawam, . . .	For light: 12 cents gross a k. w. h. for first 200 k. w. h., and prices ranging from this down to 8 cents, according to monthly consumption. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents with discount of 10% if paid in 10 days. Gem lamps renewed free. No wiring. For power: 4 cents net per k. w. h. for first 800 k. w. h., prices ranging from this down to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 per month for installations of 3 h. p. or less; 50 cents per month per h. p. for installations of over 3 h. p.	11.7	-
American Woolen Co. (Maynard).	For light: 13 cents gross a k. w. h. to customers using less than 70 k. w. h., or \$9.10 a month, with discounts of from 5 to 30% to customers using more than 70 k. w. h. Discount of 5% on all bills paid by 15th of month. Minimum charge \$12 a year. Lamp renewals, carbons at ½ cost, masdax at cost. For power: 10 cents a k. w. h.	12.35	12.35
Amesbury, . . .	For light: 17 cents gross a k. w. h., and for use in excess of 7 k. w. h. a month prices range from 16.5 to 11 cents, according to amount used. Discount of 1 cent a k. w. h. if paid in 15 days. By contract, \$1 a month for a 16 c. p. lamp, and \$1.25 if burned all night. Minimum monthly charge of \$1; 10% over cost in Salisbury. For power: 10 cents net a k. w. h. to very small customers, 5 cents net to others using less than 500 k. w. h. a month, and for use in excess thereof prices ranging from 4½ to 3 cents, according to amount used. Minimum monthly charge of \$1 a h. p. of demand.	16	18
Amherst, . . .	For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 14 to 8 cents, according to amount used. Discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. For power: 6 cents net a k. w. h. for first 100 k. w. h. a month, and for use in excess thereof prices ranging from 5½ to 1.8 cents, according to amount used. Minimum monthly charge of \$1.50 up to and including 3 h. p., and of 50 cents a h. p. connected for all in excess.	13.5	13.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Athol, . . .	For light: 14 cents net a k. w. h., prices ranging from this down to 8 cents, according to monthly consumption; when over 500 k. w. h. a month are used, for the first 500 k. w. h. 9 cents, and balance 8 cents a k. w. h. Minimum charge, \$6 a year. No wiring. Lamp renewals free in Erving, Orange and Wendell. Factory lighting: prices range from 10 cents a k. w. h. for 200 to 300 k. w. h. a month, with a minimum charge of \$3 a month, to 5 cents a k. w. h. for 2,500 to 3,000 k. w. h. a month and a minimum charge of \$20 a month. For power: 10 cents gross a k. w. h., ranging from this down to 1½ cents, according to quantity used. Minimum charge for power, \$1 a month up to 3 h. p.; above that, 50 cents a h. p. connected.	14	16
Attleborough, . . .	For light: 11 cents net a k. w. h., with a few large power customers getting their lighting at power rates; contract lights at \$1 and \$1.50 a month for each 50-watt light; arc lights, 10 cents a k. w. h. Free renewals to contract customers and at a slight advance on cost to meter customers. No wiring. Minimum yearly charge of \$9. For power: 7 cents net a k. w. h., prices ranging from this down to 1½ cents. Minimum monthly charge of \$1 a h. p.	11	12
Ayer, . . .	For light: 20 cents gross a k. w. h., subject to the following discount: first 50 k. w. h., discount of 3 cents a k. w. h. if paid in 10 days; all in excess of 50 k. w. h., 12 cents a k. w. h. net. Commercial lighting on contract, \$1 to \$3 a month for 25-watt, and \$1.50 to \$4.50 a month for 50-watt lamps, according to hours of burning. Minimum monthly charge of 75 cents. Renewals of carbon lamps free. For power: 6 cents gross a k. w. h., less discount of 1 cent for payment in 10 days a k. w. h. net, for first 1,000 k. w. h. a month, and for all k. w. h. in excess 2½ cents net a k. w. h. Minimum charge of \$1 per h. p. per month.	17	17
Beverly, . . .	For light: 13 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discount of 2 cents a k. w. h., when bills are paid by the 10th of month; in Topsfield, 16 cents gross a k. w. h., with discount of 2 cents a k. w. h. if bills are paid by 10th of month. Minimum monthly charge of 75 cents. No free wiring or lamp renewals. For power: 10 cents gross a k. w. h. in Beverly, Wenham and Hamilton, with discounts from 10 to 65%, according to amount of monthly bill, if paid by 10th of month; in Topsfield, 13 cents gross a k. w. h., with same discounts as in Beverly. Minimum monthly charge of \$1 a rated h. p. of motors installed.	11 ¹	11 ¹
Blackstone, . . .	For light: 16 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 15 days. Minimum monthly charge of \$1, adjusted yearly. Free renewals on all carbon and gem lamps.	14	15

¹ In all territory supplied except Topsfield.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Blackstone — Con.	For power: 10 cents net a k. w. h., prices ranging from this down to 4 cents, according to quantity used. Minimum monthly charge of \$1 a h. p. of connected capacity. Monthly service charge \$2.25 a h. p. of maximum demand plus a charge for current of 2½ cents a k. w. h., with discounts ranging from 15 to 40% on from 10 to 500 h. p. of demand, with additional discount of 10% for payment in ten days.		
Block Plant (Boston),	For light: 13 cents gross a k. w. h., less discount of 10% on all bills of \$1.11 or over for payment in 10 days. Contract rate, \$1.33½ a month for a 16 c. p. lamp. Demand rate: 1 cent a lamp hour for 400 primary lamp hours a year, ½ cent a lamp hour for all secondary lamp hours, less a discount of 10% for payment in 10 days. Are lights supplied at same rates as incandescents, one 5-ampere arc lamp being estimated as equivalent to 10 16 c. p. incandescent lamps. Minimum monthly charge of \$1. Customers pay for wiring. Renewals of plain carbon lamps free; special lamps at special prices. For power: 10 cents gross a k. w. h., with discounts ranging from 10 to 40%, according to horse power of motor and amount of monthly bill; also an additional discount of 10% for payment of bill by 10th of month. Current at demand rate: 12 cents a k. w. h. gross, less the following reductions: 1st, a price of 9 cents a k. w. h. for all in excess of 23 and not exceeding 103 hours' use of demand; 2d, a price of 6 cents a k. w. h. for all in excess of 103 hours' use of demand; 3d, whenever that portion of the bill reckoned at the 9-cent or 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on the excess over \$10; 4th, whenever, after the foregoing deductions, a bill exceeds \$100 a month, a discount of 30% will be allowed on such excess; an additional discount of 10% for payment by 10th of month. Minimum monthly charge of \$1.	10.8	10.8
Buzzards Bay (Falmouth).	For light: 25 cents gross a k. w. h. This rate applies to first 75 hours of maximum demand each month; all over this amount at rate of 5 cents a k. w. h. Prompt payment discounts: June to September, inclusive, on or before 10th of month, 20%; 11th to 20th, inclusive, 10%; October to May, inclusive, on or before the 10th, 40%; 11th to 20th, inclusive, 20%. Demand rate: the minimum to be paid monthly for each connection is 3½ cents a watt a month for first 25; 2½ cents for next 50; 1½ cents for all over 75 watts actually demanded in any month. A minimum season charge of 30 cents for each 25-watt unit connected. No bill will be made for less than 87 cents. Demand may be measured or agreed upon, but company reserves a right to install a meter at any time. This rate subject to same prompt	20	20

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Buzzards Bay (Falmouth)— <i>Con.</i>	payment discounts as regular meter rates. Minimum season charge of \$9 with three months' use guaranteed. Short-season customers required to make a deposit. No wiring or lamp renewals.		
Cambridge,	For power: Same as lighting rate. Special year-round business subject to interruption on peak load, 5 cents a k. w. h. For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. All electricity in excess of 667 k. w. h. a month and under 1,267 k. w. h., 7 cents a k. w. h. without discount; all in excess of 1,267 k. w. h. and under 4,949 k. w. h., 3½ cents a k. w. h. without discount; when monthly consumption exceeds 4,949 k. w. h., price for total consumption, 5½ cents a k. w. h. No minimum charge under this rate. Under yearly lighting contract, a service charge of \$48 a year a k. w. contracted for and an operating charge of 6 cents a k. w. h. No contract made for less than ½ k. w. a month. Free renewal of carbon and gem lamps. Wiring for power only. For power: 5½ cents gross a k. w. h., on first 660 k. w. h. a month, and a sliding scale down to 2½ cents a k. w. h. on bill of 1,280 or more k. w. h. a month. Discount of 10% if bill is paid in 15 days. Minimum charge of \$1 a h. p. of demand. Rates by contract: first 5,000 k. w. h. a month, \$163.59; next 10,000, 1.85 cents per k. w. h.; next 35,000, 1.8 cents; next 41,433 k. w. h., 1.5 cents per k. w. h.; 91,434 and over, 1.75 cents a k. w. h. net. For miscellaneous purposes: 5½ cents for first 70 k. w. h., less 10% discount for prompt payment; next 1,930 k. w. h., 3 cents net, and over 2,000 k. w. h., 2 cents net a k. w. h. Minimum monthly charge of \$1 a k. w. of demand.	10	10
Central Massachusetts,	For light: 16 cents gross a k. w. h., with discounts if paid on or before 10th of month, varying from 1 to 4.1 cents a k. w. h., according to amount used. Rates for window lighting, from 50 cents to \$5.50, according to wattage of lamps. Minimum monthly charge of 50 cents. No wiring. Carbon lamps renewed free, and an allowance of 15 cents from list price on tungsten lamps. For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; over 50 k. w. h., 2½ cents a k. w. h.; with discounts from 10 to 50%, according to horse power connected. Minimum monthly charge of \$1 a h. p. of maximum demand. Rate to street railway: 2 cents a k. w. h. when price of coal is \$4.70 a ton, with increase of 3–100 cents a k. w. h. for each increase of 10 cents over \$4.70 a long ton, less the following discounts based on monthly consumption: 75,000 to 100,000 k. w. h., 5%; 100,000 to 150,000, 10%; over 150,000, 15%.	15	15.3

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Charlemont, . . .	For light: 15 cents net a k. w. h. A discount on 25 k. w. h. and over of 10% if paid in 10 days. By contract, varies according to consumption and hours of burning. Wiring at customer's expense. Lamp renewals at cost.	15	15
Charlestown, . . .	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days. Minimum charge of \$9 a year. Under an agreement for yearly electric service, \$60 a year, payable in equal monthly instalments, will be charged for each kilowatt of demand up to and including 15 kilowatts; \$36 a year for each kilowatt exceeding 15 up to and including 55; \$30 a year for each kilowatt exceeding 55. In addition, 5 cents per k. w. h. will be charged for all electricity up to and including 1,500 k. w. h. a month; 3 cents a k. w. h. for all exceeding 1,500 up to and including 5,500 k. w. h. a month; and 2½ cents a k. w. h. for all over 5,500 k. w. h. a month. No wiring. Carbon lamps furnished free; masda lamps from 14 to 25 cents to \$2, according to voltage; all over 60 volts exchanged free. For power: 10 cents gross a k. w. h., with discounts from 10 to 40%, depending upon the number of horse powers used and amount of bill per month. This price requires a yearly contract and a minimum amount of \$1 a motor horse power a month. To other customers, 12 cents gross a k. w. h., with the following deductions: first deduction, a price of 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at the 9-cent and 6-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed such excess; fourth deduction, whenever a customer's bill, after foregoing deductions have been made, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. Minimum charge of \$1 a month a horse power of demand or connected load.	10	10
Chester, . . .	For light: 20 cents gross a k. w. h., with 10% discount for prompt payment. A service charge of 50 cents plus 12 cents a lamp of estimated demand plus 20 cents a k. w. h. for first 2 k. w. h., 10 cents a k. w. h. on excess. No wiring. Lamps at slightly less than cost. Off-peak cooking rate, 5 cents a k. w. h., with prompt payment discount of 10%.	18	18
Citizens' (Nantucket),	For light: 20 cents gross a k. w. h. By contract, 83 cents for 4 c. p. lamp; \$1 for 8 c. p. or 25-watt lamp; \$1.50 for 16 c. p. or 40-watt lamp. Minimum monthly charge \$1. Consumers pay for wiring. Renewals at list prices.	20	20

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Clinton, . . .	For light: 13 cents gross a k. w. h., on first 300 k. w. h. a month, with discount, if paid within 10 days, of 1 cent a k. w. h.; all in excess of 300 k. w. h., 8 cents net a k. w. h. Contract rates depend on consumption and hours of burning. Are lights at same rates as incandescents. Minimum charge of 75 cents a month. Carbon lamps renewed free. For power: 6 cents gross a k. w. h., with discounts, if paid within 10 days, of 1 cent a k. w. h. on first 1,000 k. w. h.; for all over 1,000 k. w. h. the rate is 2½ cents net a k. w. h. Customers guarantee \$1 per h. p. installed.	12	16
Deerfield River (Con- way).	For light: by contract, on basis of ½ cent an hour for 50 watts. No wiring or renewals.	-	-
Easthampton, . . .	For light: 15 cents gross a k. w. h., with discount of 10% if bill is paid within 10 days; also discounts of from 1 to 7 cents from gross price for consumption of 100 or more k. w. h. monthly. Minimum monthly charge of 50 cents. No lamp renewals or wiring. For power: 6 cents net a k. w. h., ranging from this price to 1.9 cents per k. w. h., according to quantity used per month. Minimum monthly charge of \$1.50, and above 3 h. p., 50 cents a h. p.	13.5	13.5
Edison (Boston), . .	For light: for electricity for any use, 10 cents net a k. w. h. Under an agreement for yearly electric service, prices are \$60 a year a k. w. of demand up to and including 15 k. w.; \$36 a year a k. w. for all k. w. exceeding 15 up to and including 55 k. w.; \$30 a year a k. w. for all k. w. exceeding 55, with running costs of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all electricity exceeding 1,500 and up to and including 5,500 k. w. h., 2½ cents a k. w. h. for all electricity exceeding 5,500 k. w. h.; and for all customers guaranteeing at least 50 k. w. of permanent electric service, 1½ cents a k. w. h. will be charged for all electricity exceeding 5,500 k. w. h. up to and including 105,500 k. w. h., and 1½ cents a k. w. h. for all exceeding 105,500 k. w. h. a month. For permanent theatrical service to any customer guaranteeing a demand of not over 150 k. w., \$2,160 a year and 3 cents a k. w. h. for all current consumed; an excess price of 20 cents a k. w. h. for all electricity furnished at any time in excess of 150 k. w. Minimum charge of \$9 a year. Renewals free for standard carbon lamps. No free wiring. For power: 12 cents net a k. w. h., with the following deductions: first deduction, 9 cents a k. w. h. for all electricity in excess of 23 and not exceeding 103 hours' use of the demand; second deduction, 6 cents a k. w. h. for all electricity in excess of 103 hours' use of demand; third deduction, whenever that portion of customer's bill calculated at 6-cent and 9-cent rate, or both, exceeds \$10 a month, a discount of 70% will be allowed on such excess; fourth deduction, when a cus-	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Edison (Boston)— <i>Con.</i>	customer's bill, after the foregoing deductions, exceeds \$100 a month, a discount of 30% will be allowed on such excess; fifth deduction, whenever a customer's bill, after all deductions have been made, exceeds an average rate of 10 cents a k. w. h., a deduction will be made to make average rate 10 cents a k. w. h. For miscellaneous energy: 10 cents net a k. w. h., with following deductions: first deduction, 3 cents a k. w. h. for all electricity in excess of 20 k. w. h. a month; second deduction, 2 cents a k. w. h. for all electricity in excess of 2,000 k. w. h. a month, provided customer agrees to pay 10 cents a k. w. h. for all electricity used during certain hours determined by company, and not to exceed 4 hours a day or 500 hours a year, and provided that, whenever his monthly bill is less than \$100 a month, said customer agrees to pay \$5 a month rental for instrument to determine when he uses electricity; but if his bill is more than \$95 a month and less than \$100, only the difference between the bill and \$100 will be charged.		
Edison (Brockton),	For light: 12½ cents gross a k. w. h., with discount of ½ cent a k. w. h. for payment within 10 days. For store lighting, 12½ cents a k. w. h. for all electricity used up to and including 40 hours' use of load; 8½ cents a k. w. h. for all used from 40 up to and including 120 hours' use a month; 4½ cents a k. w. h. for all in excess of 120 hours' use a month. Discount of ½ cent a k. w. h. for payment within 10 days. Factories using electric power and purchasing their own lamps purchase lighting energy for from 12 to 10 cents a k. w. h., according to horse powers of motors installed. Rate for window lighting for 175 hours' burning a month, controlled by company on outside switch, from 10 cents a month for 5-watt lamp to \$3.57 for a 250-watt lamp, and \$8.50 for a flaming arc. Minimum monthly charge of \$1. Arc lamp rates same as for incandescents. No wiring. Lamp renewals free for carbon lamps and at cost for tungsten lamps. For power: 10 cents gross a k. w. h. for first 10 k. w. h. a h. p. connected, and 4 cents a k. w. h. for all in excess, with discount of 10% for payment in 10 days for motors of from 1 to 10 h. p. For motors of 10 h. p. and over, a service charge of \$2 a k. w. a month for the first k. w. of demand and \$1.25 a k. w. for each succeeding k. w. plus current at 3 cents a k. w. h. less sliding scale of discounts from 5 to 50%, according to size of installation and prompt payment discount of 10%. Minimum monthly charge of \$1 a h. p. on installation up to 10 h. p.; for motors of more than 10 h. p. service charge becomes minimum charge.	12	15
Fall River,	For light: 10 cents gross a k. w. h., with discount of 5% for payment in 15 days. Prices range from 10 to 4 cents, according to quantity	9.5	9.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Fall River — <i>Con.</i>	used. No free wiring. Renewals of carbon lamps free; tungstens of 100 watts and over, free; below 100 watts, at cost. For power: 6 cents gross a k. w. h., with discount of 10% if paid in 15 days. Prices range from 6 to 1½ cents, according to quantity used. Minimum charge of \$1 a month a h. p. Primary demand rate: first 50,000 k. w. h. at 1.5 cents; next 100,000 k. w. h. at 1 cent; next 150,000 k. w. h. at .9 cents. For cooking: 4 cents gross a k. w. h. for first 200 k. w. h. and 3 cents a k. w. h. for all over 200 k. w. h., with discount of 5% if paid within 15 days.		
Fitchburg.	For light: 13 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if paid within 15 days. Prices range from 13 to 4½ cents, according to consumption. Tungsten sign and window lighting, 5 nights to 10 P.M. and one night to midnight; 8½ cents for a 5-watt lamp, 50 cents for a 25-watt, 65 cents for a 40-watt, 95 cents for a 60-watt, \$1.50 for a 100-watt, \$2 for a 150-watt and \$3.65 for a 250-watt lamp a month; discount of 10% if paid by 15th of month. Arc lights at meter rates, with minimum monthly charge of \$2 a lamp on contract of a year or more, \$3 on contract of six months or more, and \$5 on contract of three months or more. Minimum charge of \$9 a year. No free wiring. New installations of lamps free, except tungstens not on sign or window rate; free renewal of carbon lamps and tungstens on sign or window rate. For power: 10 cents gross a k. w. h. for first 10 k. w. h. per h. p. of demand, with all in excess at prices ranging from 5 cents to 1 cent a k. w. h., according to monthly consumption; all subject to a discount of 10% if paid within 15 days. Minimum monthly charge of \$1 a h. p. of demand, same being taken at 60% of maximum demand noted during year.	12	12
Franklin (Turners Falls),	For light: 11 cents gross a k. w. h., with discount of 10% if paid before 10th of month. Prices range from 11 to 7 cents, according to monthly consumption. Monthly minimum charge of 50 cents. Wiring at a little above cost. Renewals free for carbon lamps and 10 cents below selling price for tungsten lamps. For power: 5 cents net to 2 cents net, according to monthly consumption. Monthly minimum charge of \$1.50 up to and including 3 h. p.; above 3 h. p., 50 cents a h. p. connected. For heating and cooking: 3 cents a k. w. h., with a yearly minimum charge of \$12.	9.9	9.9
Gardner.	For light: residences, 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid on or before 20th of month. For commercial lighting on demand basis, from 13 cents gross a k. w. h. to 6 cents gross a k. w. h., according to number of hours' daily use of connected load, with a discount of 1 cent a k. w. h. if paid on or before 20th of month.	12	13

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Gardner — Con.	Flat rate lighting: residences, 1½ cents a watt of demand a month; stores, except those open more than three nights a week until 10 P.M., 1½ cents a watt of demand a month; stores open not later than 12 P.M. and drug stores, 2½ cents a watt of demand a month; stores open all night, 3½ cents a watt of demand a month; no contract will be accepted for less than 100 watts or for less than one year. Sign and window rates: 3 nights a week from dusk until 10 P.M., 50 cents a month for 100 watts of connected load and 1.10 cents a 100 watts of connected load for each extra hour of use; 6 nights a week from dusk until 10 P.M., 83 cents a month for 100 hours of connected load and 1.10 cents a 100 watts for each extra hour of use; for one 500-watt tungsten burning 6 nights from dusk until 10 P.M., including renewals of lamps and time clock, \$3.40 a month net and 5 cents an hour net for each extra hour of use. Discount of 10% on all bills, except for 500-watt tungstens, if paid on or before 20th of month. Minimum charge of \$9 a year. Free renewals of carbon and gem lamps. No wiring. For power: 5 cents net a k. w. h. to 2.10 cents net, according to consumption. Minimum charge of 50 cents a h. p. of connected load. For heating: provided customer has a connected load of heating devices equal to or exceeding 1,500 watts, 5 cents net a k. w. h. Minimum charge of \$9 a year.		
Gloucester,	For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month; 11 cents a k. w. h. for next 100; 7 cents a k. w. h. for next 400; 6 cents a k. w. h. for next 300; if over 900 k. w. h. consumed a month, price, 8 cents for each k. w. h., — all these prices subject to discount of 1 cent a k. w. h. if bills are paid on or before 15th of month. Minimum monthly charge of \$1.10, with 10% discount for prompt payment. Price to customers for summer season only, 20 cents a k. w. h., with discount of 10% for payment in 15 days and minimum monthly charge of \$1. Arc lights: 15 cents gross a k. w. h., with discount of 33¼% if paid on or before 15th of month. No wiring. Renewals free on carbon and gem lamps. For power: 11 cents gross a k. w. h. on first 50 k. w. h. a month, and prices ranging from this to 3 cents a k. w. h., according to quantity used, with discount of 1 cent a k. w. h. if paid by 15th of month. Minimum monthly charge of \$2.50.	14	14
Great Barrington,	For light: 15 cents gross a k. w. h., with discount of 20% if paid on or before 15th of month. Theatre lighting: 20% of lighting service added to motor service and charged for at regular power rates; balance of lighting service at 15 cents gross a k. w. h., less 30% if paid by the 15th of month. By contract:	14.4	14.4

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Great Barrington — Con.	87½ cents for a 16 c. p. lamp. Minimum charge of \$1 a month. No wiring. Renewals free on 60-watt lamps and larger; at cost for 20 and 30 watt lamps. For power: 10 cents gross a k. w. h., with discount of 20% if paid by 15th of month. Prices range from 10 to 3.2 cents, according to monthly consumption. Rental charge of 50 cents if meter does not register 10 k. w. h.		
Greenfield,	For light: 11 cents gross a k. w. h., ranging from this down to 7 cents a k. w. h., according to monthly consumption, with discount of 10% if paid within 10 days. For sign and window lighting: for every night (Sundays excepted) to 10.30 p.m., from 12 cents each a month for from 1 to 50 10-watt lamps to \$2 a month for 250-watt lamps. Minimum monthly charge of 50 cents. Wiring at cost. Free renewal of carbon and gem filament lamps; an allowance of 10 cents towards price of masda lamps renewed. For power: 5 cents net a k. w. h. and prices ranging from this to 1.8 cents, according to monthly consumption. Minimum charge of \$1.50 up to and including 3 h. p.; for exceeding 3 h. p., 50 cents a h. p. connected, whether current is used or not.	9.9	9.9
Harvard,	For light: 20 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 50 k. w. h.; all in excess of 50 k. w. h., 12 cents net a k. w. h. By contract: 25-watt lamp burning until midnight, \$1 a month; until dawn, \$1.50 a month; day and night, \$3 a month; 50-watt lamp burning until midnight each night, \$1.50 a month; until dawn, \$2.25 a month; day and night, \$4.50 a month. Minimum charge of \$9 a year. No wiring. Renewals of carbon lamps free. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bills are paid within 10 days. For all over 1,000 k. w. h. a month, 2½ cents net a k. w. h. Customers guarantee \$1 a h. p. a month installed.	17	17
Haverhill,	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. if bill is paid within 15 days from its date. Long-hour burning schedule: service charge on first 10 k. w. of demand, \$50 a k. w. a year; next 40 k. w. of demand, \$36 a k. w. a year, with prices for current ranging from 6 to 3½ cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. for payment within 15 days. Window and sign lighting: lamps burning 5 nights a week until 10 p.m. and one night until 12 p.m., 50 cents to \$6 a month a lamp, depending upon the candle power of lamp; a 4 c. p. 10-volt tungsten lamp, burning same hours, 8½ cents a lamp a month; all subject to a discount of 10% if paid within 15 days. Arc lamps at incandescent rates, with discount of ½ cent per arc lamp if paid within 15 days. Minimum charge of \$9 a year; for	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Haverhill — <i>Con.</i>	are lamps, \$1.50 a month per lamp installed. Carbon lamps free; tungstens at customer's expense, except for contract sign and window lighting, when they are free. For power: 12 cents gross a k. w. h. for first 10 k. w. for each h. p. of demand a month, and all in excess of first 10 k. w. ranging from 4.3 cents a k. w. h. to 1.9 cents a k. w. h., according to monthly consumption, with discount of 1 cent a k. w. h. if paid within 15 days. Minimum charge of \$1.50 a month for each h. p. of demand. For charging batteries: between 4 and 9 P.M., 12 cents a k. w. h.; between 9 and 4 P.M. of the day following, 7 cents a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days. This is a 2-meter rate, and minimum charge for the two meters is \$1.50 a month.		
Howe, J. Murray (Boston).	For light: 10 cents gross, subject to discount according to amount of consumption. No minimum charge nor wiring. Renewals of lamps free. For power: same rates as for light.	10	—
Huntington,	For light: 12 cents net a k. w. h. To churches, 10 cents a k. w. h. By contract: 50 cents a month for each 16 c. p. lamp. Meter rental, 20 cents a month.	12	12
Lawrence,	For light: 12 cents gross a k. w. h., with discount of 10% for payment by 15th of month. Prices range from 13 to 6 cents a k. w. h., according to monthly consumption. Street lights for commercial customers: 480-watt lamp, \$100 a year; 310-watt lamp, \$80 a year, burning every night all night. Minimum monthly charge of \$1, less 10% discount for prompt payment. Carbon and gem lamps renewed free; tungsten lamps sold at below cost. For power: 10 cents gross a k. w. h., to 2 cents a k. w. h., according to monthly consumption, less discount of 10% if bill is paid by 15th of month. For charging automobiles, 6 cents a k. w. h., less discount of 10% for prompt payment. When over 1,000 k. w. h. a month are used, rates same as for power. Minimum charge of \$1 a h. p. a month, less 10% discount for prompt payment.	11.7	11.7
Lee,	For light: 20 cents net a k. w. h. On a monthly consumption of from \$1 to \$10, a discount of 50% on all above \$1. Current for lighting and household appliances: 20 cents a k. w. h. to \$1 monthly, 50% discount on all over \$1 up to a consumption of 25 k. w. h. a month; from 25 to 100 k. w. h. a month, 10 cents a k. w. h. and on 100 k. w. h. and over, 9 cents a k. w. h. No free wiring or renewals. For power: 9 cents net a k. w. h. Prices vary from 9 to 5 cents a k. w. h., according to quantity used, with special rates for more than 1,250 k. w. h. a month.	20	20
Lenox,	For light: 20 cents gross a k. w. h., with discount of 20% to yearly customers for bills up	16	19

COMPANY..	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Lenox — Con. . . .	to \$10 and 25% on bills of \$10 or over if paid by 16th of month. To transient customers, 15% discount on bills of more than \$5 if paid by 16th of month. Minimum charge, \$1.20 a month with prompt payment discount. No wiring or renewals. For power: 12 cents net a k. w. h. up to 50 k. w. h.; 10 cents a k. w. h. on from 50 to 100 k. w. h.; 8 cents a k. w. h. on 100 k. w. h. or over.		
Leominster, ...	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h., if paid in 10 days, on first 300 k. w. h. a month, and 8 cents net a k. w. h. on all in excess of 300 k. w. h. a month. Contract rates according to consumption and hours of burning. Minimum monthly charge of 75 cents to all whose net bills during the year average less than that amount. Renewals of carbon lamps free. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. for prompt payment on first 1,000 k. w. h. a month, and 2½ cents net a k. w. h. on all over 1,000 k. w. h. a month. Customers guarantee \$1 a month a h. p. installed.	12	14
Loveland, W. O. (Ashby).	For light: 13 cents net a k. w. h. for first 20 k. w. h., 16 cents net a k. w. h. from 20 to 40 k. w. h., 14 cents net a k. w. h. from 40 to 60 k. w. h. and 12 cents a k. w. h. for 60 k. w. h. and over. By contract: \$1.25 for a 16 c. p. lamp, \$1.50 for a 32 c. p. lamp and 25 cents each for every 32 c. p. lamp added. Minimum monthly charge of \$1. No free wiring or renewals.	18	18
Lowell, ...	For light: 12 cents gross a k. w. h., with discount of 10% if bill is paid in 10 days, in Lowell, Tewksbury, Chelmsford and Billerica; 14 cents gross a k. w. h., with discount of 10% for prompt payment, in Dracut and Westford. In Tyngsborough, 20 cents gross a k. w. h. of maximum demand 1 hour a day, all other current at 6.6 cents, with discount of 10% for prompt payment. Wholesale meter rates: 13 cents gross a k. w. h. for first 50 hours' use of connected load, 6 cents a k. w. h. for all in excess, with discount of 10% for prompt payment. Long hour lighting rates: 12 cents gross a k. w. h., subject to discounts of 5 to 45% for guaranteed yearly use of maximum demand, 5 to 50% for guaranteed maximum demand, 2 to 8% for guaranteed term of contract, and 10% discount for payment within 10 days of date of bill. For window and sign lighting: \$1.67 a month for each 100-watt tungsten and \$1.38 for each 60-watt tungsten, burning from sunset until midnight, with discount of 10% for payment in 10 days. Arc lamps at wholesale meter rates, with a minimum charge of \$1.67 a month. Minimum charge of \$12 net a year. Regular sized metalized filament and carbon lamps free to meter customers; tungsten lamps free when cus-	10.8	10.8

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Lowell — Con.	tomers pay a monthly rental of 20 cents a lamp. For power: 11 cents gross a k. w. h., with discount of 10% for payment in 10 days; discounts for quantities more than 50 k. w. h. vary from 5 to 56%, according to consumption; minimum charge of \$12 net a year for alternating current single-phase motors under 1 h. p. served at regular lighting rate of 12 cents gross; \$1.11 a month gross for 1 h. p. but under 2 h. p., \$2.22 for 2 but under 3 h. p., \$3.33 for 3 h. p. but under 4 h. p., \$4.44 for 4 but under 5 h. p., and \$5.55 for 5 h. p. and over. Wholesale meter rates: monthly service charge of \$2 for first k. w. of demand, plus \$1.25 for each additional k. w., and 3 cents gross a k. w. h. for all current consumed monthly, less discount of 5 to 44%, according to maximum demand, and prompt payment discount of 10%. Large power rate: 3 cents a k. w. h. for first 4,700 k. w. h. a month, and ranging from this to $\frac{1}{10}$ of a cent for over 360,000 k. w. h. a month, with minimum of \$2.50 net a month a k. w. for first 50 k. w. of maximum power, \$1.50 net a k. w. for next 250 k. w., \$1.25 a k. w. for next 300 k. w., and \$1 a k. w. for all over 600 k. w. Heating rates same as lighting rates. For heating, charging batteries and cooking: 13 cents gross a k. w. h. for first 20 k. w. h. a month and 3½ cents gross for all current in excess of 20 k. w. h., all subject to a discount of 10% for prompt payment. Minimum charge of \$2.22 gross a month.		
Ludlow.	For light: 13 cents net a k. w. h. Minimum charge of \$10 a year. No wiring. Free lamp renewals.	12	12
Lynn.	For power: 8 cents net a k. w. h. For light: 11 cents gross a k. w. h., less discount of 1 cent a k. w. h. for payment within 10 days of date of bill; over 285 k. w. h. a month, 9 cents a k. w. h.; 2,400 k. w. h. and above for store lighting, 7 cents a k. w. h. When the consumer uses at least 200 k. w. h. a month for day lighting, the company will install, upon application, a 2-rate meter; in such case the sliding scale of prices will apply only to night rate, and the day rate will be 5 cents a k. w. h. a month, with prompt payment discount of 1 cent a k. w. h.; when the day use falls below 200 k. w. h. a month, the amount used will be added to the amount used on night meter. Charging automobiles: current measured on 2-rate meter, 9 cents a k. w. h. for night current and 5 cents a k. w. h. for day current, with prompt-payment discount of 1 cent a k. w. h. Theatre lighting: flat rate of 5 cents a k. w. h. Minimum monthly charge of 50 cents. Renewal of carbon lamps free; of tungsten lamps at cost. For power: 6 cents gross a k. w. h., prices ranging from 6 to 2½ cents, according to	10	10

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Lynn—Con.	monthly consumption, with discount of 1 cent a k. w. h. for payment within 10 days of date of bill. Minimum charge of \$2 a month.		
Malden.	For light: 12 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. For tungsten window lighting: prices range from 50 cents for a 25-watt, 20 c. p. lamp, to \$6 for a 500-watt, 400 c. p. lamp, with prompt-payment discount of 10%; lamps to be burned five nights a week until 10 p.m. and one night until 12 p.m.; sign service furnished on same conditions, at 8½ cents a lamp a month for 4 c. p., 10-volt tungsten. Long hour burning schedule: 6 cents gross a k. w. h. for first 250 k. w. h. a month, 5 cents gross for next 500, 4 cents gross for next 1,000, 3½ cents gross for all current in excess of 1,750 k. w. h.,—all these rates subject to a discount of 1 cent a k. w. h. for payment in 15 days from date of bill; in addition to these charges there is a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w. of demand. Minimum charge, \$9 net a year. No free wiring. Renewals free on carbon lamps; tungstens at customer's expense, except for window and sign lighting. For power: 4½ cents net a k. w. h., prices ranging from 4½ cents to 1 cent, according to consumption, and a service charge of \$1.50 a h. p. a month. Off-peak or battery charging rate: between hours of 4 p.m. and 9 p.m., regular rate of 11 cents net; between 9 p.m. and 4 p.m., 6 cents net a k. w. h. Hours of use determined by 2 meters and a time switch.	11	11
Manchester.	For light: 15 cents net a k. w. h. to customers using lights 11 months or more; 25 cents a k. w. h. to summer customers. Minimum charge of 10 cents a lamp a month to yearly customers; 15 cents a lamp a month to summer customers. No wiring or renewals. For power: same rates as for lighting.	15	15
Marion.	For light: 13 cents net a k. w. h. in Bourne and Marion for first 200 k. w. h. a year, 15 cents net for next 100 k. w. h. and 12 cents net a k. w. h. for all over 300 k. w. h. In Wareham, 15 cents a k. w. h. net for first 200 k. w. h. a year, 12 cents a k. w. h. for next 100 k. w. h. and 10 cents a k. w. h. for all over 300 k. w. h. Minimum charge of \$12 a year. No wiring. Renewals at cost. For power: 15 cents net a k. w. h. for motors up to ½ h. p.; 10 cents a k. w. h. from ½ h. p. up to 5 h. p.; 8 cents a k. w. h. from 5 h. p. to 10 h. p.; 6 cents a k. w. h. for 10 h. p. and above.	18 ¹	18
Marlborough.	For light: 15 cents net a k. w. h., based on 520 primary hours a year; secondary rate, 12 cents a k. w. h. If customer guarantees for one year a monthly minimum bill equal to primary usage each month, primary hours are reduced to 400 a year, with primary rate of 20	15	13

¹ 15 cents in Wareham.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Marlborough — Con.	cents a k. w. h. and secondary rate of 6 cents a k. w. h. Lighting during the daytime, when current for both power and light is furnished, ranges in price from 10 cents a k. w. h. for from 200 to 300 k. w. h. a month to 5 cents a k. w. h. for 2,500 to 3,000 k. w. h. a month; the circuits to which these rates apply being on from 6 a.m. to 6.45 p.m. only. Theatre and amusement parks, if primary usage in any one month equals 500 k. w. or over, 15 cents a k. w. h., and 5 cents a k. w. h. for all in excess of demand. Minimum monthly charge of \$1. Current for sign lighting, 6 cents a k. w. h. No wiring. Carbon lamps renewed free. For power: 12 cents net a k. w. h. for first 25 hours' use of demand a month, 6 cents a k. w. h. for next 50 hours' use and 3 cents a k. w. h. for all in excess of above. If bill is over \$20 a month when figured at these rates, a discount of 33½% will be allowed on all over \$20. Special rates for both power and lighting during daytime range for power from 10 cents a k. w. h. to 1½ cents a k. w. h., according to monthly consumption.		
Milford.	For heating or cooking: 5 cents a k. w. h. For light: 20 cents gross a k. w. h., with discount of 2 cents a k. w. h. on first 15 k. w. h. a month and 12 cents a k. w. h., with a discount of 2 cents a k. w. h. on all in excess of 15 k. w. h. if paid within 10 days. Minimum charge of 75 cents a month. No wiring. Lamp renewals free. For power: 6 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment in 10 days.	18	18
Mill River (Williamsburg).	For light: 12 cents gross a k. w. h., with discount of 3 cents a k. w. h. on first 30 k. w. h. a month if paid within 10 days, and 15 cents a k. w. h., with a discount of 3 cents a k. w. h. for payment in 10 days, on all in excess of 30 k. w. h. a month. Minimum charge of 75 cents a month. No wiring. Renewals of lamps free. For power: 6.7 cents net a k. w. h. to 3 cents net, according to monthly consumption.	15	15
Montague.	For light: 15 cents net a k. w. h. Minimum charge of \$10 a year. No wiring or lamp renewals. For power: same rates as for light.	15	15
Nashua River Paper Co. (East Pepperell).	For light: 15½ cents net a k. w. h. Churches, 12 cents a k. w. h. A charge for meter rent to bring monthly bill up to \$1. No wiring or lamp renewals.	15.5	15.5
New Bedford.	For light: 12 cents gross a k. w. h., prices ranging from 12 cents to 3½ cents, according to monthly consumption, with discount of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 20 cents a k. w. h., less discount of 20% if paid in 10 days. Current for sign lights, 5 cents a k. w. h. Minimum monthly charge of 75 cents. No wiring. Renewal of carbon lamps free; other lamps sold at about cost.	11.4	11.4

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
New Bedford — <i>Con.</i>	For power: 5 cents gross a k. w. h. up to 3 h. p., prices ranging from 5 to 1.6 cents, according to h. p. installation, with discount of 5% if paid on or before 10th of month. In Mattapoisett, Bay View, Nonquit and Westport, 1 cent more in each case than in New Bedford and Fairhaven. Minimum charge of \$1.50 a month. Current for charging batteries, 3½ cents a k. w. h., with discount of 5% for payment in 10 days.		
Newburyport, .	For light: 15 cents gross a k. w. h., with discount of 2 cents a k. w. h. when bill is paid on or before 12th day of month. Minimum charge of 75 cents a month. No wiring or lamp renewals. For power: 10 cents gross a k. w. h., with discounts from 10 to 70%, according to amount of monthly bill. Current for smoothing and pressing irons in shoe factories and moving-picture machines, 18 cents a k. w. h., with a discount of 50% if bills are paid on or before 12th of month. Minimum monthly charge for motors, \$1 for each rated h. p.	13	14
North Adams, .	For light: 15 cents gross a k. w. h., less discount of 2½ cents a k. w. h. on first 15 k. w. h. if paid in 10 days, and 10 cents a k. w. h. on all in excess of 15 k. w. h., with discount of 2 cents if paid in 10 days. No wiring. Renewals of lamps free. For power: 5 cents gross a k. w. h., less discount of 1 cent a k. w. h. on first 1,000 k. w. h. a month if paid in 10 days, and 2 cents net a k. w. h. on all in excess of 1,000 k. w. h. a month if paid in 10 days. Customers guarantee \$1 a month a h. p. installed.	12.5	12.5
Northampton, .	For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid within 10 days. Minimum monthly charge of 75 cents. No wiring. Carbon lamp renewals free. For power: 6.7 cents net to 3 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1 for ½ h. p., \$1.50 for 1 h. p., \$2 for 1 h. p., \$3 for 2 h. p., \$3.50 for 3 h. p. and \$1 a h. p. a month for motors of 4 h. p. and over; 500-volt power rates: 10 cents a k. w. h., with discounts ranging from 20 to 50%, according to amount of monthly bill. Minimum bill for any month for motors of less than 1 h. p., \$2.50, and for 1 h. p. and over, \$3. Automobile charging stations: public, 5 cents net; and private, 6 cents net a k. w. h.	9	14
North Brookfield, .	For light: 16 cents gross a k. w. h., with discounts, if bills are paid before 10th of month, as follows: to 100 k. w. h., 1 cent a k. w. h.; from 100 to 150 k. w. h., 1.5 cents a k. w. h.; from 150 to 200 k. w. h., 2.4 cents a k. w. h.; from 200 to 250, 3.25 cents a k. w. h.; over 250 k. w. h., 4.1 cents a k. w. h. Minimum monthly charge of 50 cents. No wiring. Renewals of carbon lamps free; tungsten lamps, 15 cents from list price allowed.	15	15.3

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
North Brookfield — Con.	For power: 8 cents gross a k. w. h. for first 50 hours' use of maximum demand, plus a secondary charge of 2½ cents a k. w. h. for all current consumed thereafter, less discounts varying from 10 to 50%, according to horse powers installed, 11 h. p. being the lowest receiving any discount. Minimum monthly charge of \$1 a h. p. of monthly maximum demand.		
North Dana,	For light: flat rate for lamps supplied: 10 to 12 lamps, \$2.50; 12 to 15, \$3; 15 to 20, \$3.50 a month.	—	—
Norton,	For light: 20 cents gross a k. w. h. for residence lighting, with discounts, if paid before the 10th of month, of from 5 to 25%, according to amount of monthly bill. For store lighting, 16 cents net a k. w. h. Minimum monthly charge of \$1.25. Porch lights, \$1.25 net a month. No wiring or renewals. For power: 10 cents net a k. w. h. Minimum charge, \$1.50 a month a h. p. of demand. For continuous use, service charge of \$2 a month for each h. p. of demand, plus 4 cents a k. w. h. for current consumed.	19	19
Pittsfield,	For cooking and heating: 7 cents a k. w. h. For light: 12 cents gross for first k. w. h. used for each 25-watt lamp installed and 8 cents gross a k. w. h. for all current used in addition, less discount of 10% for payment on or before 15th of month. In Dalton, 14 cents gross for first k. w. h. used for each 25-watt lamp, in Lanesborough 15 cents for first k. w. h., and in Hinsdale 16 cents for first k. w. h., and 8 cents a k. w. h. for all current used in addition, less discount of 10% for payment on or before 20th of month. If meter does not register 8 k. w. h. in any month, no bill for current will be rendered, but a charge of 50 cents will be made for maintenance of installation, and current used will be added to consumption of following month. For signs using not less than 480 watts an hour, 8.3 cents a k. w. h. if owned by customer; when supplied by company, special contract; 15% discount will be allowed on all bills paid on or before 15th of month; a charge of 50 cents net will be made for maintenance of installation when meter does not register at least 10 k. w. h. in any month. No wiring. For commercial lighting: 12 cents a k. w. h. for first 30 hours' use a month of each k. w. of demand; 8 cents a k. w. h. for next 50 hours' use; 6 cents a k. w. h. for next 100 hours' use; and 5 cents a k. w. h. for all in excess of 180 hours' use. Carbon lamps renewed free; tungstens at 10 cents less than cost. For power: 8 cents gross a k. w. h., prices ranging from 10 cents gross to 3.2 cents gross, according to quantity used a month, with discount of 5% for payment on or before 15th of month, 20% additional discount if users	10.8	13.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Pittsfield — Con.	purchase own motors. Minimum monthly charge to customers not owning motors, from \$1.50 for $\frac{1}{2}$ h. p. to \$20 for 35 h. p., and to customers owning their motors, an investment charge of 50 cents a month when meter does not register 8 k. w. h., and current used will be added to the next month's consumption. Special rates to customers owning motor equipment for large use of power, varying from $2\frac{1}{2}$ cents a k. w. h. for 4,000 to 7,000 k. w. h. a month to $1\frac{1}{2}$ cents a k. w. h. for 30,000 k. w. h. or over a month. For heating and cooking: 4 cents a k. w. h., with minimum charge of \$1 a month.		
Plymouth,	For light: 16 cents gross a k. w. h. for first 100 k. w. h. a month, 13 cents a k. w. h. for next 100 k. w. h., 11 cents for next 100 k. w. h. and 10 cents a k. w. h. for all additional current, with discount of 10% for prompt payment of bills to customers having a large installation of lights but small or infrequent use of them, and 20% to customers who use their lights practically every night in the week. Minimum monthly charge of \$1 a month net. Summer customers may pay 20 cents net a k. w. h. for current used and a minimum charge of \$1 a month while house is occupied, or may pay for whole year at rates to yearly customers. By contract, \$1 a lamp a month for 16 c. p. lamp. No wiring. Free renewals of carbon lamps. For power: 10 cents net a k. w. h., ranging from this to 3 cents, according to monthly consumption. Minimum monthly charge of \$1 a h. p. for from $\frac{1}{2}$ h. p. to 5 h. p. motors.	14.4	14.4
Provincetown,	For light: 20 cents gross a k. w. h., with discount of 10% for payment in 15 days. Ready to serve charge of \$1 a month. No wiring or free renewals. For power: same rates as for light.	18	-
Quincy,	For light: 18 cents gross a k. w. h., less discount of 10% for payment by 15th of month on bills of less than \$20, 15% on bills of \$20 or more and less than \$40, 20% on bills of \$40 or more and less than \$60, 25% on bills of \$60 or more and less than \$80, 30% on bills of \$80 or more and less than \$100, and 33 $\frac{1}{3}$ % on bills of \$100 or more. Minimum monthly charge of \$1 for installations of less than 40 lights and \$2 for installations of 40 lights or over. Masda clusters for store lighting: 4 100-watt lamps burning from dusk until midnight, \$4 each a month; burning from dusk until 10 P.M., \$3.50 a month. By contract: \$1 a month for each 16 c. p. lamp, \$2 a month for each 32 c. p. lamp. No wiring. Carbon lamps renewed free of charge. For power: 10 cents gross a k. w. h., with discount of 10% if paid by 15th of month, and additional discounts from 5 to 65%, according to monthly consumption. Minimum charge of \$1 a h. p. of demand.	13.5	13.5

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Randolph,	For light: 13 cents net a k. w. h. Store rate: minimum charge of \$48 a year a k. w. of demand and 6 cents a k. w. h. for current consumed. Minimum charge at regular lighting rate, \$1 a month. By contract: \$1 a month for 1 16 c. p. lamp to midnight, \$1.10 for all-night lamp. No wiring and no lamp renewals. For power: 13 cents net a k. w. h. to 4½ cents a k. w. h., according to monthly consumption. Minimum monthly charge of \$1 for each h. p. of motor installed.	13	13
Salem,	For light: 13 cents gross a k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days of date of bill. A minimum charge of 50 cents a month. Arc lights and multiple glowler nernst lamps: 13 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment within 15 days of date of bill, and minimum monthly charge of \$1 net. Long hour burning schedule: a service charge of \$50 a k. w. a year for first 10 k. w. of demand and \$36 a k. w. a year for next 40 k. w., to be made in 12 equal monthly charges, plus 6 cents a k. w. h. for first 250 k. w. h. a month, 5 cents a k. w. h. for next 500 k. w. h., 4 cents a k. w. h. for next 1,000 k. w. h. and 3½ cents a k. w. h. for all in excess of 1,750 k. w. h., with discount of 1 cent a k. w. h. for current used if paid within 15 days of date of bill. For auxiliary breakdown service, \$1.50 net a month for each kilowatt of demand. Window lighting rates: tungsten lamps only, burning 5 nights a week until 10 P.M. and one night (Saturday) until 12 P.M., 50 cents a month for 20 c. p. lamp, 65 cents for 32 c. p., 95 cents for 48 c. p., \$1.50 for 80 c. p., \$2 for 120 c. p., \$3.65 for 200 c. p., \$5 for 320 c. p. and \$6 for 400 c. p., with 10% discount for prompt payment in 15 days. Sign lighting: 8½ cents gross a lamp a month for 4 c. p., 10-volt tungsten lamps, with same discount as for window lighting. No wiring. Carbon and metalized filament lamps renewed free, tungsten lamps at cost, except for window and sign lighting, which are free. For power: 10 cents gross a k. w. h. for first 40 k. w. h., 8 cents gross for next 60 k. w. h. a month, 7 cents a k. w. h. for next 100 k. w. h., each succeeding block of current being sold at a lower rate than the preceding one, down to 2 cents a k. w. h. for last 40,000 k. w. h., the minimum net rate at which current will be offered being 1½ cents a k. w. h.; these rates subject to a discount of 10% for payment in 10 days and load factor discounts from 2 to 40%, this discount being determined by dividing kilowatt consumption by h. p. of demand. For constant service, all day: \$50 to \$75 a h. p. a year, with 5% discount for prompt payment. Automobile charging rate: from 4 P.M. until 9 A.M., at regular lighting rate;	11	11

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Salem — <i>Con.</i>	from 9 P.M. until 4 P.M. the following day, 7 cents gross, less discount of 1 cent for prompt payment in 15 days, and minimum monthly charge of \$1 per meter, but total minimum charge shall not exceed \$24 a year; electric vehicle owners have the option of this rate or regular power rates.		
Seekonk.	For light: 10 cents net a k. w. h. to 4 cents net a k. w. h., according to monthly consumption. Yearly contract rate: annual service charge of \$120 a k. w. for maximum demand of from $\frac{1}{2}$ to 10 k. w., ranging from this to \$24 a k. w. for maximum demand of 200 k. w. or over, plus charge for current of 1 to $\frac{1}{10}$ cent a k. w. h.; minimum charge one-twelfth of annual service charge. No wiring. Renewal of carbon filament lamps free, except on yearly contract rate. Minimum charge of \$10 a season to summer customers, who are also required to deposit \$10 as guarantee of payment of bills. For power: 10 cents net a k. w. h., with varying discounts determined by amount of monthly bills; minimum charge of \$1 a month for installations of less than 2 h. p., 50 cents a h. p. a month for installations of from 2 to 10 h. p., \$5 a month for installations exceeding 10 h. p. Yearly contract rate for customers signing for a contract of at least 200 k. w.; lighting not to exceed 25% of total demand may be used under this rate; annual service charge of \$18 a k. w. from 200 to 300 k. w., plus charge for current of $\frac{1}{10}$ cent a k. w. h. for 300 k. w. or over, and a service charge of \$15 with same charge for current.	10	10
Shirley.	For light: 15 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or renewals. For power: 5 cents net a k. w. h.	15	—
Spencer.	For light: 13 cents gross a k. w. h., with discount, if paid within 10 days, of 3 cents on first 100 k. w. h. a month. On all in excess of 100 k. w. h., 12 cents net a k. w. h. Minimum monthly charge of 75 cents. No wiring. Free renewal of carbon lamps. For power: 8 cents net on first 50 k. w. h. a month of maximum demand, and 2 $\frac{1}{2}$ cents net a k. w. h. on all in excess of this, with discounts on more than 8 k. w. h. varying from 5 to 45%, according to monthly consumption. Minimum charge of \$1 a month on each k. w. of monthly maximum demand.	15	15
Stockbridge.	For light: 20 cents gross a k. w. h., with discount of 25% if paid by 15th of month. Minimum charge of \$1 a month. No wiring. Free renewal of carbon and metal filament lamps. For power: 10 cents net a k. w. h. for first 50 k. w. h. a month, 8 cents a k. w. h. from 50 to 100 k. w. h., 7 cents a k. w. h. from 100 to 150 k. w. h., 6 cents a k. w. h. from 150 to 200 k. w. h. and 5 $\frac{1}{2}$ cents a k. w. h. for 200 k. w. h. and over.	15	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Suburban (Revere),	For light: 12 cents gross a k. w. h., with a discount of 1 cent a k. w. h. if bill is paid in 15 days. Long hour burning rate: \$50 a k. w. of demand a year, plus charge for current varying from 5 cents net for first 250 k. w. h. a month to 2½ cents a k. w. h. for all above 1,750 k. w. h. Long hour burning rate for summer customers: a service charge of \$5 a month or \$20 a season, plus 8 cents a k. w. h. for first 300 k. w. h. in any one month, 7 cents a k. w. h. for next 600 k. w. h. and 6 cents a k. w. h. for all current in excess thereof. Contract rates to customers using 30,000 k. w. h. or over for light and power: first 30,000 at 7 cents a k. w. h., next 10,000 at 6½ cents a k. w. h. and all above 40,000 k. w. h., 5 cents a k. w. h.; if within a year from date of contract customer shall have used and paid for 100,000 k. w. h., an adjustment will be made making net rate not to exceed 5 cents a k. w. h. Sign and window lighting: burning 5 nights a week until 10 P.M. and Saturday night until midnight, from 8½ cents a month for a 5-watt lamp to \$3.65 for a 250-watt lamp. Minimum monthly charge of 75 cents. Renewal of carbon filament lamps free to yearly customers; tungsten lamps at cost, except for window and sign lighting, when renewals are free. For power: 4½ cents net a k. w. h. up to 186 k. w. h. down to 1 cent a k. w. h. for from 3,730 to 9,325 k. w. h., and a service charge of \$1.50 a month a h. p. or fraction thereof. Special rates to certain large customers for both light and power given with lighting rates.	11	11
Sunderland,	For light: 15 cents gross a k. w. h. for first 100 k. w. h. a month to 8 cents a k. w. h. for 600 k. w. h. or over a month, less discount of 10% if paid in 10 days. Minimum monthly charge of 50 cents. No wiring or renewals. For power: 6 cents net a k. w. h. for first 100 k. w. h. a month to 1.8 cents for 10,000 k. w. h. or over a month. Minimum monthly charge of \$1.50 up to and including 3 h. p.; for an installation of more than 3 h. p., 50 cents a h. p. connected.	13.5	13.5
Tyngsboro,	For light: 15 cents net a k. w. h. Minimum monthly charge of \$1. No wiring or renewals. For power: same rates as for light.	15	15
Union (Franklin),	For light: 15 cents gross a k. w. h., with discount of 1 cent for payment in 10 days. Yearly contract rate: \$4 a month for each k. w. of connected load, plus 6 cents a k. w. h. for current used. Flat rate lighting: no contract accepted for less than 100 watts of demand a month; residences only, 1½ cents a watt of demand; stores, except those open more than 3 nights a week until 10 P.M., 1½ cents a watt of demand; stores open all night, 3½ cents a watt of demand. Contract rate: 1 60-watt lamp or less, \$1 a month; 2 60-watt lamps or less, \$1.75 a month; 87½ cents for each addi-	14	15

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Union (Franklin) — Con.	tional 60-watt lamp; 1 120-watt lamp or less, \$1.75 a month. Ready-to-serve charge of \$12 a year. No wiring. Free lamp renewals of carbon and gem lamps. For power: 10 cents net a k. w. h., prices ranging from 10 to 4 cents, according to monthly consumption, with minimum monthly charge of \$1 net a h. p. of connected capacity; \$2.25 a month of yearly maximum demand, plus 2½ cents a k. w. h., less discounts to 40%, based on maximum demand, and discount of 10% for payment in 10 days. For heating and other miscellaneous energy: 15 cents gross a k. w. h., with discount of 1 cent a k. w. h. on the first 20 k. w. h. a month and a deduction of 3 cents a k. w. h. for all exceeding 20 k. w. h. a month. —A ready-to-serve charge of \$1 a month.		
United (Springfield).	For light: 9 cents net a k. w. h. for less than 150 k. w. h. a month of each 50-watt lamp or its equivalent, and 8 cents a k. w. h. where at least 150 k. w. h. a month are used. Hospital and charitable institutions using electricity every night, 7 cents a k. w. h. For customers using their capacity long hours the rates are from 10 to 4 cents a k. w. h. Minimum charge of \$8 a year. No wiring. Carbon lamps renewed free; masda lamps at list prices. For power: 5 cents net a k. w. h. to 2½ cents net a k. w. h., according to installation and quantity used. Minimum charge of \$20 a year a h. p. For miscellaneous energy: 5 cents net a k. w. h.	9	12
Vineyard (Oak Bluffs).	For light: 25 cents gross a k. w. h. This rate applies to first 75 hours of maximum demand each month; all over this amount at rate of 5 cents a k. w. h. Prompt payment discounts: June to September, inclusive, on or before 10th of month, 20%; 11th to 20th, inclusive, 10%; October to May, inclusive, on or before 10th, 30%; 11th to 20th, inclusive, 15%. Demand rate: the minimum to be paid monthly for each connection is 87 cents for the first unit, 62 cents each for the next two and 44 cents each for each unit over three demanded in any month. No bill will be made for less than 87 cents. Demand may be measured or agreed upon, but company reserves the right to install a meter at any time. A net season charge of 30 cents a unit connected. Minimum charge on demand contract basis, \$9 a year, and on meter basis, with three months' use guaranteed, \$12 a year. Customers may be required to make a deposit. Special rate to street railway company. No wiring or renewals.	17.5	17.5
Ware,	For light: 16 cents gross, with discount of 1 cent a k. w. h., prices ranging from 15 cents to 8 cents a k. w. h., according to amount consumed, with discount of 10% for payment on or before 10th of month. Lights by contract:	15	15.3

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (Cents).	
		1914.	1913.
Ware — Con.	16 c. p. lamp, \$8, \$10 and \$12 a year. Minimum monthly charge of 50 cents. No wiring; carbon lamps renewed free; masda lamps at 15 cents less than cost. For power: 6 cents gross a k. w. h. for first 50 hours' use of maximum demand and 2½ cents a k. w. h. for all current consumed thereafter, less discount of 10% for payment in 10 days, and discounts from 10 to 50%, based on monthly maximum h. p. demand. Minimum monthly charge of \$1 a h. p. of maximum demand.		
Webster.	For light: 12 cents gross a k. w. h. to 6 cents a k. w. h. for 1,200 k. w. h. and over, with discount of 10% for payment by the 10th of month; maximum monthly bill at any rate not to exceed minimum at next lower rate. Contract rate: \$10 a lamp a year. No wiring. Renewal of carbon and gem lamps free; masda lamps at cost. For power: 6 cents gross a k. w. h. for first 150 k. w. h. to 1.7 cents for 17,000 k. w. h. or over, with discount of 10% for payment on or before the 10th of month; maximum monthly bill at any rate not to exceed the minimum at the next lower rate.	11.7	12.6
Weymouth.	For light: 15 cents net a k. w. h. Stores pay 15 cents a k. w. h. for first 30 k. w. h. and 10 cents a k. w. h. for all over 30; also, a charge of \$48 a k. w. of demand, plus 6 cents a k. w. h. for current used. Minimum monthly charge of \$1 to yearly customers and \$10 a season to summer customers. No wiring. Renewals at 10 cents each for carbon lamps. For power: 15 cents gross a k. w. h. Small motors on lighting circuits: on bills up to \$5 a month, 15 cents a k. w. h.; from \$5 to \$10, 10 cents a k. w. h.; over \$10, 7½ cents a k. w. h. Small motors for power only: on bills up to \$5 a month, 15 cents; bills from \$5 to \$10, 7½ cents; bills over \$10, 5 cents. To large users of power: from 500 to 1,000 k. w. h., 3½ cents a k. w. h.; 1,000 to 5,000 k. w. h., 3 cents; 5,000 k. w. h. and over, 2.68 cents a k. w. h.	15	15
Williamstown.	For light: 15 cents gross a k. w. h. for first 15 k. w. h. a month, and 10 cents a k. w. h. for all over 15 k. w. h., with discount of 2 cents a k. w. h. if paid in 10 days. No wiring. Renewals free of charge. For power: 5 cents gross a k. w. h., with discount on the first 2,000 k. w. h. a month of 1 cent a k. w. h. if paid in 10 days, and all over 2,000 k. w. h., 2 cents a k. w. h. net. Customers at this rate guarantee a consumption of \$1 a h. p. a month.	13	13
Winchendon.	For light: 12 cents net a k. w. h. for first 100 k. w. h. consumed in a month; 9 cents a k. w. h. for next 100; 7 cents a k. w. h. for next 100; and 5 cents a k. w. h. for next 100. By contract: 16 c. p. lamp burning all night and every night, \$1 a month; 8 c. p. lamp, 75 cents a month; 4 c. p. lamp, 50 cents a month.	12	12

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Winchendon — <i>Con.</i>	Minimum monthly charge of \$1. Wiring and lamp renewals at a slight advance over cost.		
Worcester,	For power: 10 cents net to 2.1 cents net, according to monthly consumption. Minimum monthly charge of \$1. For light: 10 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 15 days. On over 800 k. w. h. prices range from 8.4 cents net to 4 cents net a k. w. h., according to monthly consumption. Flat rate lighting: from \$1.25 for 4 20 c. p., 100-watt lamps to \$3.81, according to number, candle power and wattage of lamps, with discount of 20% for payment within 15 days of date of bill. Sign lighting: 7½ cents a month for a 5-watt lamp to 11 P.M.; 9 cents a month to 12 P.M.; 9 cents a month for a 10-watt lamp to 11 P.M.; 10 cents to 12 P.M.; 1 cent a lamp for each additional hour. Window lighting: flat rate for 300 days in the year, to 11 P.M., 40 cents for a 25-watt light to \$5.80 for a 500-watt lamp; to 12 P.M., from 50 cents for a 25-watt lamp to \$7 for a 500-watt; to 1 A.M., from 60 cents for a 25-watt lamp to \$8.20 for a 500-watt. Minimum charge for residences, stores, etc., \$9 a year. Price in Leicester: 13 cents gross a k. w. h., with discount of 1 cent if paid in 15 days; minimum charge \$9 a year. No wiring. Free renewals of all but masda lamps. For power: from 8 cents gross a k. w. h. for first 50 hours' use of maximum demand; 2½ cents gross for all in excess of first 50 hours' use, with discount of 10% on all bills paid within 15 days, and discounts ranging from 10 to 50%, based on yearly maximum h. p. demand. Minimum monthly charge of \$2. Minimum charge for power for motors, \$1 a month a h. p. of maximum demand. For heating, cooking and automobile charging: 11 cents gross a k. w. h. for first 20 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 20 k. w. h. a month. In Leicester: 13 cents gross a k. w. h. on first 17 k. w. h., with discount of 1 cent a k. w. h. for payment within 15 days; 4 cents a k. w. h. for all in excess of 17 k. w. h. a month. For light: 15 cents net a k. w. h. for first 520 hours' use of customers' demand and 12 cents a k. w. h. for all additional current consumed. For store lighting: 15 cents a k. w. h.; for church lighting, 15 cents a k. w. h., with 10% discount. Annual lighting contract: 16 cents net a k. w. h. for first 400 hours' use of demand and 9 cents a k. w. h. for all additional current. Minimum charge of \$12 a year, payable monthly. Sign lighting: 4 c. p. 5-watt lamp, from not earlier than 6 P.M. to 10 P.M. each night, 75 cents a year. Renewal of carbon lamps free; tungstens at slightly more than cost.	91	10
Worcester (Suburban),		15	16

1 12 cents in Leicester.

COMPANY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Worcester (Suburban) — Con.	For power: 6 cents net to 1.4 cents, according to monthly consumption, with discount, if paid in 15 days, of 5% on bills of \$10 or over and 10% on bills of \$100 or over. Annual power rates: 6 cents for first 1,200 k. w. h. a year to 1.4 cents for over 180,000 k. w. h. a year, with discount of 5% on annual bills of \$120 or over and 10% on bills of \$1,200 and over for payment within 15 days. Minimum charge under first schedule of \$1 a h. p. a month and second of \$12 a h. p. a year. Where electricity is needed for lighting in connection with power a lamp load amounting to not more than 15% of the motor h. p. will be allowed, the current for which will be sold at power rates. Demand rate: 12 cents a k. w. h. for first 25 hours' use a month of h. p. demand, 6 cents a k. w. h. for next 50 and 3 cents a k. w. h. for remainder of consumption; first \$20 of bill net; on remainder a discount of 33$\frac{1}{3}$% is allowed. For cooking, heating and miscellaneous uses: 6 cents net a k. w. h. Minimum monthly charge of \$2.50.		

The following table shows the number of *public* street electric lamps of each wattage in use June 30, 1914, and the price paid, also the average number in use during the year ending on that date, with the average number of hours per night, and nights per month, that they were run: —

COMPANY.		Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Abington and Rockland,	Abington,	{ 253 6 17 341 27 41½ 1 13½ 382 1 23 11 }	{ 50 100 250 50 100 100 100 100 40 100 50 100 }	275	6.2	29.4	{ \$15.67½ per year. \$22.04 per year. \$51.30 per year. } Five-year contract.
	Cohasset,	{ 341 27 41½ 1 13½ 382 1 23 11 }	{ 50 100 250 50 100 100 100 100 40 100 50 100 }	342	9.6	29.5	{ \$18 per year. \$70 per year. } Per cluster of 3 lamps.
	Hanover,	{ 341 27 41½ 1 13½ 382 1 23 11 }	{ 50 100 250 50 100 100 100 100 40 100 50 100 }	38	4.5	29.6	\$16 per year.
	Hanson,	{ 341 27 41½ 1 13½ 382 1 23 11 }	{ 50 100 250 50 100 100 100 100 40 100 50 100 }	1	4.5	29.6	\$16 per year.
	Norwell,	{ 341 27 41½ 1 13½ 382 1 23 11 }	{ 50 100 250 50 100 100 100 100 40 100 50 100 }	13½	4.5	29.4	\$16 per year.
	Rockland,	{ 341 27 41½ 1 13½ 382 1 23 11 }	{ 50 100 250 50 100 100 100 100 40 100 50 100 }	383	6.2	29.4	{ \$14 per year. \$16 per year. }
	Scituate,	{ 341 27 41½ 1 13½ 382 1 23 11 }	{ 50 100 250 50 100 100 100 100 40 100 50 100 }	34	9.6	29.5	{ \$20 per year. \$10 May to October, inclusive. }
Adams,	Adams,	{ 93 87 31 }	{ 50 310 50 }	93	10.8	30.4	{ \$25 per year. \$80 per year. }
	Cheshire,	{ 93 87 31 }	{ 50 310 50 }	31	5.7	30.4	\$17.10 per year.
Adams, U. S. (Townsend),		70	87½	70	4.3	27.4	\$12.50 per year.
Agawam,		400	40	400	6.3	29.4	\$10 per year.
American Woolen Co. (Maynard),		{ 116 234 13 }	{ 40 50 360 }	344	6.0	30.4	{ \$16 per year. \$75 per year. }

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Amesbury, { Amesbury, .	{ 21 13	{ 50 490	{ 21 13 368	{ 10.6 6.1	{ 30.4 27.2	{ \$20.75 per year. \$93.37 per year. \$16 per year.
Salisbury, .	{ 21 4	{ 50 50	{ 21 4	{ 4.0	{ 23.0	{ \$72 per year. \$16.39 per year.
Amherst, { Amherst, .	{ 331 18	{ 60 200	{ 302	{ 6.0	{ 30.4	{ \$15 per year.
Hadley, .	{ 97	{ 60	{ 93	{ 10.6	{ 30.4	{ \$25 per year.
Hatfield, .	{ 208	{ 38	{ 208	{ 5.5	{ 30.4	{ 13 lamps to the mile, \$17 per year. 16 lamps to the mile, \$15 per year.
Whately, .	{ 41	{ 60	{ 41	{ 5.5	{ 30.4	{ \$20 per year.
Athol, .	{ 286 102	{ 50 75	{ 387	{ 10.8	{ 30.4	{ \$20 per year. \$23 per year.
Erving, .	{ 228 21	{ 25 50	{ 228 21	{ 4.2 10.8	{ 30.4 30.3	{ \$4.68 per year. \$20 per year.
Orange, .	{ 181 78	{ 50 75	{ 259 75	{ 10.8	{ 30.4	{ \$20 per year. \$23 per year.
Wendell, .	{ 4 5	{ 50 500	{ 3 5	{ 6.0 4.3	{ 30.4 29.4	{ \$20 per year. \$36 per year.
Attleborough, .	{ 618 144	{ 50 100	{ 716	{ 6.7	{ 29.4	{ \$16 per year. \$23 per year.
Ayer, .	{ 44 20	{ 500 50	{ 48 20	{ 12.3	{ 30.4	{ \$70 per year. \$20 per year.
	{ 162 2	{ 40 450	{ 157 3	{ 6.4	{ 28.0	{ \$16.50 per year. \$75 per year.
	{ 4 6	{ 450 50	{ 4 6	{ 11.1 12.3	{ 30.3 30.4	{ \$100 per year. \$16.50 per year.

Beverly,	{	Beverly,	{	315 9 304 44	{	50 75 475 535	{	312 9 407	{	10.6	{	30.4	{	\$21.25 per year. \$30 per year. \$85 per year. 23 luminous arcs till 12 p.m., 3-year contract, \$111.33; 21 luminous arcs, with ornamental posts, all night, \$141.25.
Hamilton, Topsfield, Wenham,	{	{	{	{	{	{	{	{	{	{	{	{	{	\$21.25 per year. \$25.30 per year. \$21.25 per year.
Blackstone,	{	{	{	{	{	{	{	{	{	{	{	{	{	\$25 per year. \$100 per year.
Bussard's Bay, (Falmouth),	{	{	{	{	{	{	{	{	{	{	{	{	{	\$1.40 per month each, for 8 months. \$1.50 per month each, for 4 months in summer.
Cambridge,	{	{	{	{	{	{	{	{	{	{	{	{	{	\$20.37 per year on bridge fixtures; \$20.65 on goose- necks; \$23.57 on ornamental poles. \$13.98 per year on goosenecks, operated until 10 p.m. \$23.48 per year on bridge fixtures; \$26.72 on orna- mental poles. \$29.83 per year on goosenecks; \$70.49 in 3-light clusters. \$36.55 per year. \$59.86 per year. \$78.30 per year operated until midnight; \$108.30 operated all night.
Central Mass.,	{	{	{	{	{	{	{	{	{	{	{	{	{	\$17.50 per year. \$15.50 per year. \$17.50 per year. \$17.50 per year. \$20 per year. \$13.46 per year. \$19 per year.
Belchertown, Brookfield, East Longmeadow, Enfield, Ludlow, Monson, Palmer, Warren, West Brookfield, Wilbraham,	{	{	{	{	{	{	{	{	{	{	{	{	{	\$16 per year. \$14.50 per year. \$16 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Charlemont,	38	40	38	9.2	30.4	\$10 per year.
Charlestown,	{ 1 287	{ 60 550	{ 1 286	{ 10.6	{ 30.4	{ \$1.87 per month. \$0.28367 per night.
Chester,	{ 37 6	{ 25 40	{ 43	{ 4.0	{ 23.8	{ \$12.50 per year. \$16.50 per year.
Citizens', Nantucket,	{ 114 10 9 22	{ 40 50 300 490	{ 116 31	{ 4.3	{ 23.6	{ \$15 per year. \$72 per year.
Clinton, { Clinton, Lancaster,	{ 560 100 187	{ 50 100 40	{ 657 183	{ 10.7 5.6	{ 30.4 30.4	{ \$20 per year. \$28.50 per year. \$19 per year.
Deerfield River (Conway),	43	60	43	7.6	30.4	\$12.50 per year.
Easthampton, { Easthampton, Southampton,	{ 305 46 21	{ 75 100 75	{ 298 46 21	{ 10.6 4.6 10.6	{ 30.4 30.4 30.4	{ \$25 per year. \$14.60 per year. \$25 per year.
Arlington,	{ 312 15 4	{ 50 75 100	{ 329	{ 6.6	{ 30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour. \$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour. \$36 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	{ 1 7 78	{ 125 150 425	{ 8	{ 7.1	{ 30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{10}$ cents per lamp hour. \$10.80 per year, fixed cost; running cost, $\frac{1}{2}$ cent per lamp hour. \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.
	88	50	93			
Ashland,	7	125				

Bedford, .	130	50	130	7.1	30.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Bellingham, .	33	50	33	5.1	27.3	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Edison (Boston),	2,519	50	2,953			\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Five-year contract. ¹
	1,123	75				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	10	100				\$14 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	14	100	2,953			\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	2	125				\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
Boston, .	3	400		10.5	30.4	\$36 per year, fixed cost; running cost, $\frac{1}{10}$ cents per lamp hour.	
Brookline,	4,434	530	4,382			\$42 per year, Magnetite arcs, fixed cost; running cost, $\frac{1}{4}$ cents per lamp hour.	Ten-year contract. ¹
	30	750				\$42 per year, Thoron arcs, fixed cost; running cost, $\frac{3}{16}$ cents per lamp hour.	
	25	530				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	1	50	37	10.5	30.4	\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	46	75				\$42 per year, Magnetite arcs, fixed cost; running cost, $\frac{1}{4}$ cents per lamp hour.	
Burlington,	321	530				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Canton, .	25	50	25	4.6	24.0	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Ten-year contract. ¹
	331	50				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	23	75	352	5.6	28.8	\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	9	125					

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
Cartisale, .	39	50	39	7.1	30.4	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Chelsea, .	53	425				\$36 per year, fixed cost; running cost, $1\frac{1}{2}$ cents per lamp hour.	Ten-year contract. ¹
	136	530	189	10.4	30.4	\$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{1}{4}$ cents per lamp hour.	
	527	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Ten-year contract. ¹
	6	75				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
Dedham, .	23	125	550	8.5	29.7	\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	5	250				\$25 per year, fixed cost; running cost, 1 cent per lamp hour.	
	25	425	26			\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
Dover, .	12	60	11	- ²	- ²	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	648	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	Ten-year contract. ¹
	4	60				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
Framingham, .	2	75	657	6.6	30.4	\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	3	125				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	Ten-year contract. ¹
	6	425	15			\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	9	450				\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	119	50	132	5.0	29.1	\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
Holliston, .	19	75				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
	4	425	4			\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
Norfolk, .	144	50	144	5.1	27.3	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Sharon, .	307	50	274	4.8	26.8	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Sherborn, .	57	50	55	7.5	29.9	\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour. Ten-year contract. ¹	
Somerville,	4	50				\$15.50 per year, net, each.	
	861	50	926			\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	74	125		10.5	30.4	\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	Ten year contract. ¹
	339	425				\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
	123	530	458			\$42 per year, Magnetite arcs, fixed cost; running cost, $1\frac{1}{4}$ cents per lamp hour.	
Stoneham,	266	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
	10	75	287	6.6	30.4	\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
	16	125				\$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	Ten-year contract. ¹
	1	150	14			\$36 per year, fixed cost; running cost, $1\frac{1}{10}$ cents per lamp hour.	
Sudbury, .	174	50	157	5.2	28.4	\$12.50 each per year. Weston Electric Light Company's contract for seven years from Aug. 1, 1910.	
	424	50				\$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
Walpole, .	14	75	429	10.6	30.4	\$12 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	Ten-year contract. ¹

Edison (Boston) — Con.	608	50	620	10.4	30.4	Ten-year con- tract. ¹
Waltham, .	6	100	620	10.4	30.4	Ten-year con- tract. ¹
	8	125	620	10.4	30.4	
	162	425	162	10.4	30.4	
	641	50	162	10.4	30.4	
Watertown, .	1	100	652	0.1	30.4	Ten-year con- tract. ¹
	19	125	652	0.1	30.4	
	51	425	652	0.1	30.4	
	1	500	52	0.1	30.4	
Wayland, .	163	50	157	5.2	28.4	Ten-year con- tract. ¹
	445	50	157	5.2	28.4	
	6	100	451	5.2	28.4	
	224	50	224	5.7	28.1	
Winchester, .	312	50	450	7.1	30.4	Ten-year con- tract. ¹
	130	75	450	7.1	30.4	
	9	100	450	7.1	30.4	
	10	125	450	7.1	30.4	
	21	425	27			
	6	450	27			

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.	
							Ten-year contract. ¹
Edison (Boston) — Con.	{ Woburn. . . }	50	550	8.1	30.4	{ \$10.80 per year, fixed cost; running cost, $\frac{1}{4}$ cent per lamp hour.	
		125				{ \$18 per year, fixed cost; running cost, $\frac{1}{10}$ cent per lamp hour.	
		150	98			{ \$36 per year, fixed cost; running cost, $1\frac{1}{8}$ cents per lamp hour.	
		425					
Edison (Brockton).	{ Avon. . . }	50	102	7.0	30.4	{ \$16 per year.	
		32	205	5.7	30.0	{ \$23 per year.	
		75				{ \$16.50 per year.	
	{ Bridgewater, . . }	50	1,216	7.0	30.4	{ \$19.62 per year.	
		50	35			{ \$85 per year.	
		430	288	10.8			
	{ Brockton, . . }	50	117	5.8	29.9	{ \$15.52 per year.	
		50	176	10.8	30.4	{ \$23.76 per year.	
		75				{ \$15.68 per year.	
	{ East Bridgewater, . . }	50	384	5.4	29.9	{ \$22.04 per year.	
		17	11	6.9	30.4	{ \$17.20 per year.	
		50				{ \$16.50 per year.	
Fall River, . . .	{ Whitman, . . }	100	320	5.8	29.9	{ \$23.20 per year.	
		50					
		50					
	{ Fall River, . . }	75	204	10.9	30.4	{ \$25 per year.	
		375	916			{ 22 cents per night.	
		625	96	5.8		{ 30 cents per night.	
	{ Somerset, . . }	50	229	10.9	30.4	{ \$20 per year.	
		75	122	10.9	30.4	{ \$25 per year.	
	{ Swansea, . . }	50	987			{ \$18.72 per year.	
		75	307	10.8	30.4	{ \$21.60 per year.	
		430				{ \$86.40 per year.	
Fitchburg, . . .	{ . . . }						

Franklin,	{ Millers Falls, Turners Falls,	{ 94 5 8 128 26	{ 40 75 40 75 250	98	10.9	30.4	{ \$12 per year. \$24 per year. \$16.60 per year. \$24 per year. \$48 per year.
				142	10.9	30.4	
Gardner,	{ Barre, Gardner, Hubbardston, Westminster,	{ 126 391 50 38	{ 75 75 75 75	120 373 50 38	5.2 10.2 5.3 5.3	30.4 30.4 30.4 30.4	{ \$20 per year. \$25 per year. \$25 per year. \$20 per year.
Gloucester,	{ Essex, Gloucester, Rockport,	{ 121 1 982 12 89 274 10	{ 40 450 40 450 450 40 450	121 1 853 12 89 239 10	6.7 6.6 8.8 6.8	28.0 28.2 29.8 27.9	{ For first 104 lamps, \$15.38 each per year; all others, \$15.25 each per year. \$14.35 per year. \$67.50 per year. \$77.88 per year. \$13.75 per year. \$66 per year.
Great Barrington,	{ Egremont, Great Barrington,	{ 20 265 6	{ 40 50 475	20 262 6	5.5 10.4 4.5	30.3 30.4 30.2	{ \$10 per lamp per year for 16 lamps. \$15 per lamp per year for 4 lamps. \$18.50 per year. \$70 per year.
Greenfield,	{ Bernardston, Buckland, Colrain, Deerfield, Greenfield, Northfield, Shelburne,	{ 35 4 71 2 15 77 191 86 117 63 5	{ 40 250 40 250 50 75 75 320 40 40 250	39 73 15 74 185 86 118 68	10.8 10.8 10.8 10.8 10.8 10.8 10.8	30.4 30.4 30.4 30.4 30.4 30.4 30.4	{ \$16.20 per year. \$50 per year. \$16.20 per year. \$50 per year. \$5 per year. \$23 per year. \$22 per year. \$78 per year. \$11.73 per year. \$16.20 per year. \$50 per year.
Harvard,	.	61	40	50	6.6	30.4	\$16.50 per year.

¹ When agreements are made for a longer period than one year, a discount of 1 per cent. per year from the prices stated is allowed for each year up to 10.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Haverhill, ...	{ 331 178 64 }	{ 50 200 488 }	{ 315 242 }	10.8	30.4	{ 50-watt lamps, \$18.72 per lamp per year, all night; \$27.50 per lamp per year, suburban service; \$18.72 per lamp per year (county of Essex); titanium lamps, \$86.40 per lamp per year, all night; mag- netite lamps, \$122.50 per lamp per year, all night; \$90 per lamp per year until midnight. }
Huntington, ...	{ 5 5 20 1 }	{ 25 40 120 500 }	{ 30 1 }	6.2	30.2	{ \$15 per year. \$70 per year. }
{ Andover, ...	{ 238 29 32 586 229 347 18 355 1 276 }	{ 50 480 60 70 310 480 510 50 480 50 }	{ 233 29 617 228 365 349 163 }	6.5	29.2	{ \$16 per year. \$68 per year. \$18 per year. \$78 per year. \$87 per year. \$16 per year. \$70 per year. \$16 per year. }
Lawrence, ...	{ 238 29 32 586 229 347 18 355 1 276 }	{ 50 480 60 70 310 480 510 50 480 50 }	{ 233 29 617 228 365 349 163 }	10.8	30.4	{ \$16 per year. \$68 per year. \$18 per year. \$78 per year. \$87 per year. \$16 per year. \$70 per year. \$16 per year. }
Methuen, ...	{ 238 29 32 586 229 347 18 355 1 276 }	{ 50 480 60 70 310 480 510 50 480 50 }	{ 233 29 617 228 365 349 163 }	6.5	29.3	{ \$16 per year. \$68 per year. \$18 per year. \$78 per year. \$87 per year. \$16 per year. \$70 per year. \$16 per year. }
North Andover, ...	{ 238 29 32 586 229 347 18 355 1 276 }	{ 50 480 60 70 310 480 510 50 480 50 }	{ 233 29 617 228 365 349 163 }	6.5	29.0	{ \$16 per year. \$68 per year. \$18 per year. \$78 per year. \$87 per year. \$16 per year. \$70 per year. \$16 per year. }
{ Lee, ...	{ 165 15 20 40 40 40 }	{ 40 40 40 40 40 40 }	{ 165 15 20 40 40 40 }	5.4	27.8	{ \$18 per year. \$20 per year. \$18 per year. \$18 per year. \$18 per year. \$18 per year. }
Lee, { Lenox, ...	{ 165 15 20 40 40 40 }	{ 40 40 40 40 40 40 }	{ 165 15 20 40 40 40 }	9.9	30.4	{ \$18 per year. \$20 per year. \$18 per year. \$18 per year. \$18 per year. \$18 per year. }
South Lee, ...	{ 165 15 20 40 40 40 }	{ 40 40 40 40 40 40 }	{ 165 15 20 40 40 40 }	5.6	28.4	{ \$18 per year. \$20 per year. \$18 per year. \$18 per year. \$18 per year. \$18 per year. }
{ Leominster, ...	{ 786 94 57 66 }	{ 50 75 100 50 }	{ 744 151 62 105 }	6.6	30.4	{ \$15 per year. \$22.80 per year. \$28.50 per year. \$20 per year. \$35 per year. }
Leominster, { Leominster, ...	{ 786 94 57 66 }	{ 50 75 100 50 }	{ 744 151 62 105 }	10.6	30.4	{ \$15 per year. \$22.80 per year. \$28.50 per year. \$20 per year. \$35 per year. }
Lunenburg, ...	{ 786 94 57 66 }	{ 50 75 100 50 }	{ 744 151 62 105 }	5.6	30.4	{ \$15 per year. \$22.80 per year. \$28.50 per year. \$20 per year. \$35 per year. }
Lenox, ...	{ 786 94 57 66 }	{ 50 75 100 50 }	{ 744 151 62 105 }	10.4	30.3	{ \$15 per year. \$22.80 per year. \$28.50 per year. \$20 per year. \$35 per year. }

Loveland, W. O. (Ashby),	28	25	28	4.1	20.0	\$450 for 28 lamps.
Billeric, .	132	50	132	0.4	30.4	\$19.50 per year.
Chelmsford, .	347	50	347	6.4	30.4	\$19.50 per year.
Dracut, .	142	50	142	10.8	30.4	\$23 per year.
Lowell, {	569	75	562	10.8	30.4	\$21 per year.
Lowell, {	724	450	706	10.8	30.4	\$80 per year.
Tewksbury, .	18	40	18	6.6	30.4	\$20 per year.
Westford, .	140	50	140	6.4	30.4	\$23.50 per year.
Ludlow, .	223	38	219	10.8	30.4	\$18 per year.
Lynn, {	1,504	75	1,482	9.0	30.4	\$15 per year.
Lynn, {	327	300	471	10.9	30.4	\$70 per year until midnight for 495 watts.
Lynn, {	153	495	32	9.1	30.1	\$82.40 per year all night and every night for 495 or 300 watts.
Nahant, .	39	75	32	9.1	30.1	\$17.50 per year.
Saugus, .	56	300	54	8.0	30.1	\$72 per year.
Swampscott, {	438	40	438	8.0	30.1	\$16 per year.
Swampscott, {	10	495	10	9.1	30.1	\$87 per year.
Swampscott, {	260	75	243	9.1	30.1	\$17.50 per year.
Swampscott, {	90	300	92	9.1	30.1	\$72 per year.
Everett, .	666	50	669	6.5	29.8	\$14.53 per year. Five-year contract.
Everett, .	202	220	189	10.4	30.2	\$61.18 per year from dusk until daylight.
Everett, .	25	220	25	6.2	30.3	\$44.75 per year from dusk until midnight.
Everett, .	1,206	50	1,202	10.4	30.3	\$18 per year from dusk until daylight.
Malden, .	25	50	25	10.8	30.4	\$15.50 per year every dark hour.
Malden, .	4	220	4	10.8	30.4	\$64.51 per year.
Malden, .	125	430	126	7.4	30.3	\$85 per year.
Medford, .	699	50	686	11.2	30.3	\$14.22 per year.
Medford, .	195	220	191	6.1	30.3	\$43.80 per year burning until midnight.
Melrose, .	17	220	17	10.8	30.4	\$60 per year burning from dusk until daylight.
Melrose, .	687	50	675	10.8	30.4	\$18 per year. Ten-year contract.
Melrose, .	59	220	59	10.8	30.4	\$60 per year.
Marion, .	16	40	15	5.5	25.4	\$15 per year.
Wareham, .	307	40	322	5.5	25.4	\$15 per year.
Wareham, .	15	75	15	5.5	25.4	\$21 per year.

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Berlin, ...	39	50	39	6.8	28.3	\$17.50 per year.
Bolton, ...	14	50	14	6.8	28.3	\$18 per year.
Fayetteville, ...	72	50	72	6.8	28.3	\$18 per year.
Marlborough, ...	470	50	740	6.8	28.3	\$17.50 per year.
Northborough, ...	270	75	171	6.8	28.3	\$16 per year.
Southborough, ...	171	50	160	6.8	28.3	17 lamps are on long extension, \$18 per year each; 136 lamps at \$15.75 each per year; 5, free.
Southville, ...	66	50	66	6.8	28.3	\$18 per year.
Westborough, ...	176	50	236	6.8	30.4	\$17.50 per year.
	60	75				\$20.50 per year.
Hopedale, ...	167	40	167	6.3	30.4	\$22.50 per year.
Milford, ...	140	40	140	10.5	30.4	\$24 per year.
	17	425	17			\$106 per year.
Mill River (Williamsburg), ...	109	40	109	5.2	28.3	\$15 per year.
Montague, ...	37½	40	37½	4.2	24.8	\$5 per year; \$2.50 a year for the half light.
N. R. Paper Co. (East Pepperell), ...	187	40	187	4.7	26.1	11 cents per k. w. hour.
New Bedford, ...	608	75	511	10.9	30.4	\$20 per year.
	4	100				\$27 per year.
	45	125				\$34 per year.
	14	250				\$68 per year.
	472	375	507			\$80 per year.
	39	550				\$150 per year.
	196	40				5½ cents per night.
Fairhaven, ...	1	75	191	5.7	20.0	\$12 per year. } 20 nights per month until midnight.
	3	125				\$24 per year. }
Fairhaven Bridge, ...	6	250	5	11.0	30.4	7 cents per night. }
Dartmouth, ...	55	75	48	5.7	20.0	6 cents per night. }
Mattapoisett, ...	10	75	10	5.7	20.0	6 cents per night. }

Newburyport,	{ 47 178 }	{ 40 400 }	{ 42 177 }	10.6	30.4	{ \$25 per year. \$87.50 per year. }
North Adams,	{ 60 231 }	{ 50 310 }	{ 60 231 }	10.8	30.4	{ \$25 per year. \$80 per year. }
Northampton,	{ 125 23 606 16 208 }	{ 50 425 50 425 50 }	{ 92 39 557 16 208 }	10.7 6.0 4.3	30.4 30.4 30.4	{ \$17 per year. \$82 per year. \$13.50 per year. \$68 per year. \$12 per year. }
North Brookfield,	112	40	112	5.5	30.4	\$15.50 per year.
North Dana (A. W. Mason),	42	40	42	5.0	21.8	\$15 per year.
{ Dalton, Hinsdale,	252 42	40 40	249 42	5.9 5.8	30.4 30.4	{ \$15.70 per year. \$20 per year. }
Pittsfield,	{ 1,113 151 22 }	{ 40 450 550 }	{ 1,091 166 }	10.6	30.4	{ \$16.40 per year. \$75.05 per year. \$106.20 per year. }
Plymouth, { Kingston, Plymouth,	39 436	50 50	33 419	9.9 9.9	29.8 29.8	{ \$16 per year until midnight. \$20 per year all night. }
Provincetown Light and Power Asso- ciates, Provincetown,	125	40	133	10.0	30.4	\$20 per year.
Quincy,	{ 1,043 185 }	{ 40 300 }	{ 1,019 186 }	10.9	30.4	{ \$18 per year. \$75 per year. }
{ Holbrook, Randolph,	106 4	{ 50 75 }	{ 100 4 }	5.5 11.5	29.3 30.4	{ \$15 per year. 4-light cluster, \$80 per year. }
Randolph, { Randolph,	{ 178 22 }	{ 50 250 }	{ 200 }	5.5	29.3	{ \$15 per year. \$60 per year. }
Salem,	{ 710 204 25 }	{ 75 425 488 }	{ 810 250 }	10.9	30.3	{ 225 6.6 ampere arcs, 22 magnetite, 700 75-watt, for \$36,750; for additional incandescent lamps, \$21.11 per year; 2 50-watt multiple carbon lamps, \$9.12½ per year; for additional arcs, 6.6 A. C. series inclosed, \$91.20 per year; 6.6 C. C. magnetite, \$106.40 per year. }

COMPANY.	Number of Public Lamps.	Wattage per Lamp.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.	PRICE PER LAMP.
Shirley, ...	116	40	78	5.1	21.7	\$1 per month.
Spencer, ...	{ 191 24 }	{ 50 425 }	{ 191 24 }	5.4	28.3	{ \$5.076 per year for 24 arcs and 186 50-watt tungstens; additional arcs, \$75 per year and additional in- candescents, \$18 per year.
Stockbridge, ...	{ 167 6 }	{ 40 75 }	172	5.2	27.4	{ \$15 per year; underground system, \$27 per year; 25 cents extra for 75-watt lamps in remote places; 26 overhead lamps, on which 50 cents each per month extra is charged.
Suburban, { Revere, Winthrop, ...	{ 428 128 371 65 }	{ 50 430 50 430 }	{ 422 128 363 65 }	{ 9.0 10.6 }	{ 30.4 30.4 }	{ \$16.54 per year. \$73.35 per year. \$18.72 per year. \$86.40 per year.
Sunderland, ...	21	60	21	10.6	30.4	\$25 per year.
Tyngsboro, ...	64	40	63	6.9	30.4	\$10 per year.
Bellingham, ...	{ 26 21 50 }	{ 40 50 50 }	47	6.5	30.4	\$16 per year.
East Foxborough, ...	{ 41 57 3 }	{ 40 40 40 }	{ 37 55 8 }	{ 4.8 6.9 6.6 }	{ 30.4 30.3 30.4 }	{ \$12 per year. \$13.80 per year. Furnished free.
Foxborough, ...	{ 97 54 54 8 263 49 }	{ 50 75 75 50 50 75 }	{ 150 8 301 }	{ 6.6 4.5 6.5 }	{ 30.4 30.4 30.4 }	{ \$17 per year. \$17.30 per year. \$17.30 per year. 3-light clusters, \$32.80 per year; 5-light clusters. \$51 per year; \$18 per year; h furnished free. \$17 per year.
Franklin, ...	83	40	83	6.3	30.4	
Plainville, ...	151	50	151	6.3	30.4	
Wrentham, ...						

United (Spring- field).	Agawam, ...	14	100	14	10.5	30.4	Incandescent, \$15 per year from overhead lines. Incandescent, \$20 per year from underground lines. Arcs, \$70 per year from either overhead or under- ground lines.
	Longmeadow, ...	7	100	7			
	Ludlow, ...	1	400	1			
	Springfield, bridges, etc.,	133	60	246			
Vineyard (Oak Bluffs).	Springfield, ...	62	100	437			{ \$1.80 per month. \$1.40 per month for year-round lights. \$1.50 per month for June, July, August and September. \$9 per month for 250-watt lamps for June, July, August and September. \$1.80 per month.
	Springfield, ...	480	80	1,364			
	West Springfield, ...	1,367	400	316			
	West Springfield, ...	5	80	37			
Ware.	Edgartown, ...	313	100	54	12.1	28.7	{ \$24 per year. \$75 per year in clusters of 5. \$24 per year. \$75 per year in clusters of 5.
	Oak Bluffs, ...	37	400	209	6.2	28.9	
	Tisbury, ...	54	32	28	6.2	28.9	
	Hardwick, ...	105	25	135	7.8	30.4	
Webster,	Ware, ...	124	40	359	10.1	30.4	{ \$12.35 per year. \$12.35 per year. \$17.77 per year. \$12.25 per year. \$14.15 per year. \$17.77 per year. \$25 per year. \$93.29 per year. \$107 per year. \$12.35 per year. \$12.35 per year. \$17.77 per year. \$25 per year.
	Brimfield, ...	17	250	231	5.7	30.4	
	Charlton, ...	30	32	608	10.7	30.4	
	Dudley, ...	90	40	18	4.5	30.4	
Webster,	Oxford, ...	45	100	86	4.5	30.4	{ \$25 per year.
	Southbridge, ...	134	40	38	4.5	30.4	
	Sturbridge, ...	225	100	566	10.6	30.4	
	Wales, ...	57	50				
Webster,	Webster, ...	57	100				{ \$25 per year.
	Wales, ...	57	100				
	Webster, ...	57	100				
	Webster, ...	57	100				

MUNICIPAL OWNERSHIP.

Official replies to inquiries relative to action about a municipal gas or electric lighting plant have been received from 184 towns and cities, including all the cities and substantially all the towns in which the population exceeds 1,500 and in which no such action had previously been taken. Except as stated on page 199 none of these have taken action during the year.

Pages 188-198 contain a tabular statement intended to show briefly all action within the State in respect to the municipal ownership of gas or electric light plants prior to 1913. The pages following contain carefully prepared abstracts from the reports of town officers, showing, in two sections, the history of this subject during the last calendar year. The first section (page 199) exhibits the action of those towns which are not engaged in the lighting business, but have during the year considered propositions to undertake it. The second section, relating to municipal plants in actual operation, contains two parts: the first part (pages 200-241) setting forth certain financial data relative to the preceding municipal fiscal year, with the estimates and appropriations of the current fiscal year, taken from information furnished the Board by various town officers, and the second part (pages 242-263) setting forth certain general financial and physical data relative to the plants from the returns made to the Board as of June 30, 1914. In Appendix C will be found, under date of June 30, 1914, the separate balance sheets, profit and loss and manufacturing accounts from the annual returns of the different municipalities. Appendix F contains detailed statistics relative to the municipal plants, compiled from the annual returns of June 30, 1914.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1914.

	Votes favorable to Acceptance of Municipal Ownership Act.			Votes against Acceptance of Municipal Ownership Act.	Remarks.
Arlington, . . .	Dec. 29, 1894	-	-	May 13, 1895	Investigating committee report in 1895.
Ashburnham, . . .	Aug. 27, 1907	Oct.	29, 1907	-	Votes favorable to acquiring an electric lighting system were 52 to 4, and 53 to 1. Nov. 1, 1907, the town acquired plant formerly of Greene Electric Light, Power and Manufacturing Company.
Ayer, . . .	Nov. 15, 1897	-	-	April 4, 1898	-
Belmont, . . .	March 2, 1896	Aug.	20, 1896	-	Electric distributing plant of local company taken by town May 3, 1898. Current bought from Somerville company until Oct. 1, 1902, and thereafter from Cambridge company.
Beverly, . . .	-	-	-	-	Adverse committee report in 1897.
Billerica, . . .	Aug. 6, 1901	-	-	Oct. 15, 1901	-
Boston, . . .	Jan. 5-9, 1905	-	-	Feb. 8, 1906	-
Boylston, . . .	March 4, 1912	June	24, 1912	{ April 17, 1911 May 15, 1911 }	Proposition in 1911 was lost for lack of requisite two-thirds; votes being 26 to 21 and 37 to 33, respectively. In 1912 town voted favorably upon acquiring an electric plant; votes being 71 to 12 and 77 to 13, respectively. Plant began operations Dec. 23, 1912.
Braintree, . . .	Aug. 25, 1891	Oct.	29, 1891	-	Plant for electric street lighting only started Oct. 15, 1892. Commercial plant completed October, 1894.

Brockton, ¹	.	Dec. 30, 1892	Nov. 9, 1893	-	-	Proposition rejected by the voters at annual election in December, 1893.
Brookline,	.	-	-	-	-	Adverse committee report accepted in 1891.
Cambridge, ¹	.	Nov. 23, 1893	{ Dec. 12, 1894 Dec. 31, 1895 }	-	-	City council refused to submit question to voters, 1893. Proposition rejected by the voters in 1896. Adverse committee report in 1906.
Canton,	.	-	-	-	-	Investigating committee appointed in 1897.
Chicopee, ¹	.	Nov. 30, 1891	Dec. 16, 1892	-	-	Popular vote upon establishing an electric light plant, December, 1894. Yes, 1,504; no, 182. Began to operate plant in May, 1896.
Clinton,	.	July 14, 1908	-	-	-	Favorable vote was 223 to 27. No vote taken in 1909.
Concord,	.	March 30, 1896	March 29, 1897	-	-	Electric plant built and put in operation in January, 1900.
Danvers,	.	-	-	-	-	Under special act. Plant for electric street lighting only started Jan. 2, 1889. Plant for commercial lighting built in 1896.
Dedham,	.	-	-	-	-	Investigating committee appointed in 1897. Adverse committee report in 1899, and a ten-year contract made with the local company.
East Bridgewater,	.	-	-	-	-	Investigating committee appointed in 1892. No report.
Erving Electric Light District,	.	July 2, 1909	Sept. 3, 1909	-	-	District established by Acts of 1909, chapter 496.
Everett,	.	March 1, 1892 ²	{ March 18, 1893 ¹ Jan. 9, 1894 }	Jan. 26, 1892 ²	-	Adverse committee report adopted Nov. 27, 1894. Adverse committee report in 1895. New investigating committee appointed in 1901. Proposition referred to a new committee in 1905.

¹ The votes stated were passed by the city council.² This vote by the town before chartered as a city.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1914 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Fall River, . . .	Dec. 4, 1899 ¹	{ July 6, 1903 Feb. 1, 1904 }	Aug. 1, 1904	Adverse committee report adopted Oct. 5, 1891. Proposition referred by the aldermen to the next city government in 1899. Vote of Feb. 1, 1904, annulled and rescinded on Aug. 1, 1904. Adverse committee report in 1906. By an order approved Oct. 31, 1912, the board of aldermen voted favorably, 19 to 7, upon the question of acquiring an electric plant.
Framingham, . . .	-	-	March 19, 1912	Investigating committee, 1891. Vote was taken at town meeting held March 19, 1912, on question of acquiring an electric plant and lost, 403 voting yes and 510 no.
Georgetown, . . .	Jan. 3, 1912	March 4, 1912	-	Investigating committee appointed March 6, 1911. Votes favorable to acquiring an electric plant were 132 to 7 and 102 to 11, respectively. Plant began operation on Dec. 3, 1912.
Groton, . . .	April 5, 1909	July 2, 1909	-	Plant began operation Nov. 20, 1909.
Groveland, . . .	Oct. 22, 1906	Dec. 26, 1906	-	Plant began operation April 1, 1907.
	Dec. 8, 1892 ²	-	Dec. 30, 1891 ²	
Haverhill, . . .	Dec. 23, 1909 ²	June 9, 1910	Dec. 6, 1910 Dec. 27, 1912 ²	Votes of municipal council to acquire gas and electric light plants respectively on Dec. 23, 1909. Similar vote favorable to acquiring an electric plant on June 9, 1910, but rejected on referendum at city election by vote of yes, 1,328; no, 4,780; blanks, 798. Vote on Dec. 27, 1912, on question of acquiring a municipal gas plant lost in municipal council, 1 voting yes and 4, no.

Hingham,	.	March 13, 1893	July	26, 1893	-	-	Investigating committee, 1891 and 1892. Electric distributing plant purchased from Weymouth company. Current bought from that company.
Holden,	.	{ May 27, 1909 June 20, 1911	-	-	-	-	Motion to acquire electric light plant lost for want of requisite two-thirds vote, the vote standing 135 yes and 86 no. Votes favorable to acquiring plant for distributing electricity — 147 to 52 and 159 to 35, respectively.
Holyoke, ¹	.	Dec. 15, 1896	Jan.	5, 1897	-	-	Popular vote upon establishing electric light plant, Dec. 14, 1897. Yes, 2,540; no, 1,735; blanks, 1,512. Popular vote in July, 1900, upon the acceptance of a contract with the Holyoke Water Power Company, under a special act intended to relieve the city at its option, of its obligation under the general law to take the lighting plants of the company. Yes, 1,926; no, 2,136; blanks, 17. Water power company's plant taken under decree of the court on Dec. 15, 1902.
Hopkinton,	.	-	-	-	-	-	Investigating committee chosen in 1906. Committee reported Aug. 2, 1906, and town voted to make a ten-year street-lighting contract with Edison company of Boston.
Hudson,	.	July 1, 1891	Sept.	2, 1891	-	-	Adverse committee reports adopted Nov. 11, 1891, and March 15, 1892. Town required by decree of court (1896) to take plant of existing company; possession taken Jan. 15, 1897. New plant put in operation Aug. 8, 1897.
Hull,	.	June 28, 1894	Oct.	6, 1894	-	-	Electric plant of local company bought Oct. 15, 1894.
Ipswich,	.	May 27, 1901	Sept.	23, 1901	-	-	Electric light plant built in 1903.
Lawrence, ²	.	-	-	-	April 3, 1905	-	Investigating committees appointed in 1893, 1897 and 1898.
Leominster,	.	-	-	-	April 12, 1905	-	-

² The votes stated were passed by the city council.

¹ In common council only.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1914 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.		Remarks.
Lexington, .	-	-	Nov.	7, 1899	Investigating committee appointed in 1893.
Littleton, .	Sept. 5, 1911	Nov. 6, 1911	-	-	First vote on accepting provisions of chapter 34, R. L., relative to municipal lighting was 101 yeas to 8 noes. Second vote on acquiring a plant for the manufacture and distribution of electricity was 78 yeas to 3 noes. Plant began operations on Sept. 14, 1912.
Lowell, .	-	-	-	-	Subject referred to a committee in 1906.
Malden, ¹ .	-	-	-	-	Proposition for investigating committee lost, Oct. 15, 1891.
Manchester, .	July 28, 1902	-	Oct. 13, 1902	-	Investigating committee appointed in 1893. Report made with no recommendations.
			July 22, 1908	-	Motion to acquire an electric plant lost by vote of 109 for to 58 against, as statute requires a two-thirds vote.
Mansfield, .	July 17, 1901	Oct. 16, 1901	-	-	Electric light plant built in 1903-04.
Marblehead, .	June 22, 1891	June 15, 1892	-	-	Electric plant constructed in 1894.
Medford, ¹ .	{ April 15, 1893 June 13, 1905 }	April 30, 1894	-	-	Investigating committee appointed in 1893 and special commission in 1895. Adverse report in 1897, and commission continued.
Melrose, .	June 8, 1891	March 21, 1892	-	-	Town refused to authorize bonds for a plant March 28, 1892.
Merrimac, .	May 16, 1903	Jan. 30, 1904	-	-	Began to operate new electric plant in 1904.

Metbuen, . . .	-	-	March 19, 1898	Voted to pass over article in warrant, 1891. Investigating committee appointed in 1896.
Middleborough, .	March 25, 1893	Oct.	-	Combined gas and electric plant purchased of local company in 1893.
Middleton, . . .	Aug. 15, 1913	Oct.	-	Votes favorable to purchasing the Middleton Electric Light Company were 25 to 13 and 68 to 6, respectively. Plant began operation Dec. 1, 1913.
Millers Falls Water Supply District.	-	-	-	Operated under special act passed in 1903. Plant sold out to the Franklin Electric Light Company, Dec. 31, 1912.
Monson, . . .	-	-	-	Investigating committee appointed April 3, 1911.
Natick, . . .	-	-	-	Voted to pass over article in warrant, 1897.
Needham, . . .	March 7, 1892	May	31, 1892	Electric distributing plant for street lighting only constructed, 1893. Investigating committee on generating plant appointed April 1, 1907. On Jan. 7, 1908, town authorized sale of plant, and on March 2, 1908, sale was made.
New Bedford, . .	-	-	-	Unfavorable committee report accepted Sept. 11, 1890. Investigating committee appointed in 1897.
Newburyport, ¹ .	Jan. 9, 1912	-	-	Proposition referred to next city government in 1905. By an order of the city council, approved Jan. 9, 1912, it was voted to acquire both a gas and an electric plant.
Newton, ¹ . . .	Dec. 4, 1893	-	-	Resolve adopted by city council favoring a plant solely for municipal purposes in 1897.
North Adams, . .	-	-	-	Adverse committee report in 1906.
North Attleborough, .	June 30, 1891	April	16, 1892	Electric plant built in 1894.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1914 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Northampton, .	-	-	-	Investigating committee appointed March 2, 1911.
Norwood, .	April 13, 1905	April 9, 1906	-	Favorable committee report tabled April 19, 1892. Plant constructed and operation begun Aug. 15, 1907.
Paxton, .	May 3, 1913	Aug. 2, 1913	-	Votes to establish municipal electric plant were 42 to 8 and 45 to 3, respectively.
Peabody, .	June 18, 1891	Aug. 20, 1891	-	Plant for electric street lighting started Sept. 27, 1892. Commercial plant started Nov. 10, 1893.
Pepperell, .	-	-	-	Investigating committee appointed June 19, 1903, reported March 25, 1907. Report accepted as "report of progress."
Plymouth, .	-	-	-	Investigating committee appointed in 1891.
Princeton, .	July 13, 1912	Sept. 4, 1912	{ April 30, 1912 June 1, 1912 }	On April 30 and June 1, 1912, votes to acquire an electric plant were lost for lack of requisite two-thirds vote. The votes of July 13 and Sept. 4, 1912, were 96 to 9 and 88 to 18, respectively. Plant began operation March 8, 1913.
Quincy, .	-	-	-	Proposition referred to next city government in 1905.
Reading, .	Oct. 2, 1891	March 7, 1892	-	Electric lighting plant built in 1895.
Revere, .	May 15, 1899	Sept. 11, 1899	-	Investigating committee appointed in 1898. Action in 1899 in favor of a gas plant only. Investigating committee appointed Dec. 12, 1910.

Rockland,	.	.	-	-	April 8, 1912	Investigation by committee authorised in 1896. Favorable report in 1897; no action taken. Vote to acquire an electric plant lost on April 8, 1912, 93 voting yes and 35 no.
Rockport,	.	.	-	-	{ June 21, 1898 } { April 29, 1899 }	Investigating committee appointed in 1906.
Rowley,	.	.	Dec.	Feb.	17, 1909 12, 1910	First vote to establish municipal lighting system adopted, yes, 131; no, 6. Second vote, yes, 122; no, 2. Plant constructed and operation begun July 7, 1910.
Rutland,	.	.	Nov.	-	4, 1913	Vote to establish a municipal electric plant, yes, 25, no, 2. Committee appointed.
Saugus,	.	.	-	-	-	Investigating committee appointed in 1897.
Sharon,	.	.	-	-	-	Investigating committee appointed in 1897. Investigating committee appointed in 1907. On March 2, 1908, committee reported adversely, and town authorized a long-term street-lighting contract with Edison company of Boston.
Shrewsbury,	.	.	March	May	2, 1908 12, 1908	Votes favorable to acquiring an electric distributing plant were 115 to 22, and 110 to 16, respectively. Plant constructed in 1908.
Spencer,	.	.	-	-	Oct. 6, 1891	-
Somerville, ¹	.	.	-	-	Dec. 29, 1897	-
South Hadley,	.	.	May	June	15, 1909 2, 1913	On March 15, 1909, proposition to establish an electric plant indefinitely postponed by vote of 105 to 26. On May 12, 1913, a vote to establish an electric plant was lost for lack of a two-thirds vote, 139 voting yes, and 88 no. On June 2, 1913, the same vote was carried 141 to 35, and an investigating committee appointed.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1914 — Continued.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Springfield, . . .	-	-	-	Favorable vote in city council Dec. 7, 1892, but held to be inoperative because mayor did not approve. Adverse report from investigating committee in 1893. Investigating committee appointed May 23, 1911, and appropriation to defray its expenses refused on Nov. 20, 1911.
Sterling, . . .	Nov. 26, 1910	Jan. 28, 1911	-	Votes favorable to acquiring an electric light plant were 124 to 48 and 144 to 50 respectively. Plant constructed and began operation Nov. 1, 1911.
Stoneham, . . .	June 29, 1893	-	-	Subject considered in 1894, but action postponed indefinitely. Investigating committee appointed in 1906.
Stoughton, . . .	April 12, 1892	{ June 16, 1892 } { June 29, 1893 }	-	Schedule of gas and electric property filed by local company. Action of 1892 thought to be ineffective.
Swampscott, . . .	-	-	-	Subject referred to special committee in 1899.
Taunton, ¹ . . .	Dec. 14, 1895	Nov. 2, 1896	-	Popular vote upon undertaking the electric lighting business, December, 1896. Yes, 1,952; no, 1,760; blanks, 701. Plant of local electric company taken in 1897, under decree of court. New works built in 1903; occupied in 1904.
Templeton, . . .	March 10, 1906	May 14, 1906	-	Plant constructed and operation begun Jan. 24, 1907.
Wakefield, . . .	July 9, 1891	Aug. 15, 1892	-	Combined gas and electric plant of local company taken in 1894, under decree of court.
Walpole, . . .	-	-	-	Investigating committee appointed in 1901.

Waltham, ¹	Dec. 23, 1895	-	Dec. 28, 1896	Proposition tabled in city council, 1897.
Warren,	-	-	-	Proposition tabled June 3, 1899.
Wellesley,	March 7, 1892	June 8, 1892	-	Distributing plant for electric street lighting only built and use begun Dec. 13, 1892. Committee appointed in 1899 to consider the expediency of building a plant for commercial lighting. Committee appointed in 1900 to procure proposals for constructing a plant for street and commercial lighting. Recommendation of committee that town construct a plant for commercial lighting rejected by the town in 1901. Distributing plant for commercial lighting bought from local company in 1905.
West Boylston,	Oct. 19, 1909	Dec. 20, 1909	-	First vote to acquire electric light plant adopted 64 to 3; second vote, 71 to 2. Plant constructed and operation begun Aug. 3, 1910.
Westborough,	-	-	July 7, 1906	-
Westfield,	March 8, 1897	March 1, 1898	-	Possession of combined gas and electric plant of local company taken by town on June 1, 1899, at a cost of \$150,000.
Weston,	-	-	-	Investigating committee appointed in 1901.
West Springfield,	Sept. 10, 1895	{ April 6, 1896 } { April 5, 1897 }	April 1, 1900	Proposition to construct an electric light plant defeated Oct. 31, 1904. Proposition to lease and maintain such a plant lost on same date.
Weymouth,	-	-	-	Subject indefinitely postponed March 4, 1889.
Whitman,	Dec. 30, 1891	-	{ July 13, 1892 } { June 27, 1896 } { March 12, 1900 } { March 4, 1907 } { July 8, 1907 }	Investigating committee appointed in 1906. Report in 1907, and two votes on municipal electric plant, resulting 40 yes, 74 no, and 29 yes and 42 no, respectively.

¹ The votes stated were passed by the city council.

Tabular Statement showing Action about Municipal Gas and Electric Plants prior to Jan. 1, 1914 — Concluded.

	Votes favorable to Acceptance of Municipal Ownership Act.		Votes against Acceptance of Municipal Ownership Act.	Remarks.
Wilmington, . . .	-	-	March 16, 1908	Vote relative to acquiring an electric plant was 53 for and 91 against.
Winchester, . . .	March 6, 1893	June 22, 1893	-	Investigating committee appointed in 1892. In 1894 this committee discharged and further action refused. Proposition indefinitely postponed in 1895.
Winthrop, . . .	-	-	-	Investigating committee appointed March 11, 1912, and its report, unfavorable to acquiring a gas or electric plant at present time, was accepted June 20, 1912.
Woburn, ¹ . . .	Dec. 31, 1892	{ Nov. 14, 1893 Nov. 20, 1905 }	Oct. 12, 1906	-
Wrentham, . . .	June 6, 1907	March 16, 1908	-	Votes favorable to acquiring an electric plant were 182 to 5, and 109 to 21, respectively. Investigating committee relative to street lighting appointed March, 1910.

¹ The votes stated were passed by the city council.

Propositions Considered.

Easthampton. — At the annual town meeting held on March 9, 1914, it was "voted that the board of survey be instructed to look up the matter of generating electricity for lighting our streets and buildings, and report at the next annual town meeting."

Lunenburg. — At a town meeting held on Feb. 12, 1914, it was voted "that the town of Lunenburg acquire, in accordance with chapter 34 of the Revised Laws of Massachusetts and all amendments thereto, a municipal plant for the distribution of electricity for furnishing light, heat and power," 70 voting "yes" and 2 "no." At a town meeting held on April 23, 1914, it was voted "that it is expedient for the town to exercise the authority conferred by section 1 of said chapter" (chapter 34 of the Revised Laws), 109 voting "yes" and 3 "no." At the same meeting it was voted "that the town construct or purchase and maintain within its limits a suitable plant for the distribution of electricity for furnishing light, heat and power for municipal purposes, and for furnishing light, heat and power for the use of its inhabitants; said power or current to be purchased by contract from any electric light, transmission or other company able to furnish such power or current on terms reasonable and satisfactory to the municipal light board that may hereafter be elected." Ernest G. Carswell, Emerson W. Baker and George P. Grant, Jr., were duly elected a municipal light board. The town further voted to authorize the town treasurer to borrow the sum of \$10,000 for the purpose of purchasing, building and equipping a plant for the distribution of electricity.

Rutland. — At the annual town meeting held March 30, 1914, a vote was taken on the motion "that the town do construct and maintain within its limits a system for the distribution of electricity for furnishing light, heat and power for municipal use and for the use of its inhabitants." There were 41 votes in favor and 38 against, and the motion was lost for lack of the requisite two-thirds vote. At an adjourned meeting held on April 7, 1914, it was voted to contract with the Gardner Electric Light Company for street lighting for a term of ten years.

South Hadley. — At a special meeting held on Jan. 12, 1914, it was voted "that the town of South Hadley do exercise the authority conferred upon cities and towns by chapter 34 of the Revised Laws, or by acts amendatory thereof or supplementary thereto, and under section 1 of said chapter construct, purchase, lease or maintain within its limits a plant for the distribution of electricity for furnishing light for municipal use, or for light, heat or power for the use of its inhabitants, as provided in said chapter." Upon this question the vote was 169 in favor to 44 opposed. The town acquired the property of the South Hadley Falls Electric Light Company, and on April 10, 1914, began to operate the plant. On May 15, 1914, a contract was entered into with the gas and electric department of the city of Holyoke for the purchase of electricity.

Operation of Municipal Plants.

Ashburnham. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$4,401 61
For interest on bonds, notes or scrip, ...	438 76
For depreciation fund (3 per cent. on \$16,345.33), ...	490 36
For note payments, ...	1,000 00
Total, ...	\$6,330 73
Income: —	
From private consumers, ...	\$5,719 81
From appropriation for note payments, ...	500 00
	6,219 81
Apparent loss in operation as defined by statute, ...	\$110 92

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$6,039 29
For interest on bonds, notes or scrip, ...	393 76
For depreciation fund (3 per cent. on \$16,564.92), ...	496 95
For note payments, ...	1,000 00
Total, ...	\$7,930 00

Income: —	
From private consumers, ...	\$6,300 00
From municipal buildings, ...	180 00
	\$6,480 00
 Balance, ...	
	\$450 00
For new construction, ...	950 00
	\$1,400 00

At the annual town meeting held March 2, 1914, the following appropriations were voted: —

For note payments, ...	\$500 00
For construction, ...	950 00
	\$1,450 00

It was also voted "that from the earnings of the department \$500 be taken for note payment, and such sums as may be necessary for interest and depreciation."

Belmont. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$24,656 83
For interest on bonds, notes or scrip, ...	646 25
For depreciation fund (3 per cent. on \$45,733.33), ...	1,372 00
For sinking fund requirements, ...	280 00
For note payments, ...	500 00
Total, ...	\$27,455 08
 Income: —	
From private consumers, ...	\$23,131 09
From fire department and sundries, ...	439 61
From appropriation for maintenance, ...	4,298 25
	27,868 95
 Excess of income and appropriations over expenditures, ...	
	\$413 87

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$26,300 00
For interest on bonds, notes or scrip, ...	503 75
For depreciation fund (3 per cent. on \$51,466.66), ...	1,544 00
For sinking fund requirements, ...	280 00
For note payments, ...	500 00
For bond payments, ...	1,000 00
Total, ...	<u>\$30,127 75</u>
Income: —	
From private consumers, ...	\$24,500 00
From fire department and sundries, ...	300 00
	<u>24,800 00</u>
Balance, ...	\$5,327 75
For new construction, ...	<u>4,500 00</u>
	<u>\$9,827 75</u>

The following appropriations were voted March 9, 1914: —

For maintenance and operation, ...	\$1,500 00
For interest, ...	503 75
For depreciation, ...	1,544 00
For sinking funds, ...	280 00
For note payments, ...	500 00
For bond payments, ...	1,000 00
	<u>\$5,327 75</u>

It was also voted "that for the purpose of constructing and extending the electric light plant of the town, the sum of \$4,500 is hereby appropriated, said amount to be raised by an issue of notes or bonds. Said notes or bonds shall be dated April 1, 1914, shall be in denominations of \$500 each and shall mature, one on April 1 of each of the years 1915 to 1923, inclusive, with interest at a rate of not more than 4½ per cent. per annum, coupons to be payable semiannually April 1 and October 1."

Boylston. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$796 38
For interest on bonds, notes or scrip, ...	308 13
For note payments, ...	500 00
Total, ...	<u>\$1,604 51</u>

Income: —	
From private consumers, ...	\$449 40
From municipal buildings, ...	74 08
From appropriation for maintenance, ...	1,700 00
	\$2,223 48
Excess of income and appropriations over expenditures, ...	
	\$618 97

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$1,150 00
For interest on bonds, notes or scrip, ...	348 65
For depreciation fund (3 per cent. on \$10,570.86), ...	317 12
For note payments, ...	1,100 00
Total, ...	\$2,915 77
Income: —	
From private consumers, ...	\$650 00
From municipal buildings, ...	100 00
	750 00
Balance, ...	\$2,165 77
For new construction, ...	800 00
	\$2,965 77

At the annual town meeting held March 2, 1914, there was appropriated: —

For care and maintenance, ...	\$400 00
For interest on notes, ...	348 65
For note payments, ...	1,100 00
For new construction, ...	800 00
	\$2,648 65

It was also voted "to accept and adopt the report of the electric light committee and to transfer the sum of \$494.34 from the maintenance account to the new construction account, as recommended by the committee."

It was also further voted "that the municipal light board be given authority to use such part of the maintenance fund for new construction as they may see fit."

Braintree. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures:—

For operation, maintenance and repairs, ...	\$27,492 10
For interest on bonds, notes or scrip, ...	660 00
For depreciation fund (3 per cent. on \$149,691.91), ...	4,490 75
For sinking fund requirements, ...	430 00
For loss in preceding year, ...	270 04
Total, ...	<u>\$33,342 89</u>

Income:—

From private consumers, ...	\$27,328 80
From appropriation for maintenance, ...	5,967 00
	<u>33,295 80</u>
Apparent loss in operation as defined by statute, ...	\$47 09

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows:—

Expenditures:—

For operation, maintenance and repairs, ...	\$25,000 00
For interest on bonds, notes or scrip, ...	660 00
For depreciation fund (3 per cent. on \$152,798.24), ...	4,583 94
For sinking fund requirements, ...	430 00
For loss in preceding year, ...	47 09
Total, ...	<u>\$30,721 03</u>

Income:—

From private consumers, ...	30,000 00
Balance, ...	\$721 03
For new construction, ...	5,317 97
	<u>\$6,039 00</u>

At the annual town meeting held March 9, 1914, there was appropriated:—

From the tax levy:—

For street lighting, ...	\$6,039 00
For extension of street lights, ...	524 00

From the income of the department:—

For interest on bonds, ...	660 00
For depreciation fund, ...	4,583 94
For sinking fund, ...	430 00
For salaries of municipal light board, ...	300 00
For street light extensions, ...	365 06
For repairs, renewals and new construction and operating expenses, the unexpended balance of 1913, ...	325 59

Also the remainder of the income of 1914.

Chicopee. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$47,998 93
For interest on bonds, notes or scrip, ...	6,757 50
For depreciation fund (3 per cent. on \$211,833.59), ...	6,355 01
For note payments, ...	1,000 00
For bond payments, ...	7,000 00
Total, ...	\$69,111 44
Income: —	
From private consumers, ...	\$48,480 59
From city buildings, ...	4,090 71
From jobbing sales, ...	4,274 99
From appropriation for maintenance, ...	16,000 00
	72,846 09
Excess of income and appropriations over expenditures, ...	\$3,734 65

The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$50,000 00
For interest on bonds, notes or scrip, ...	6,500 00
For depreciation fund (3 per cent. on \$307,833.59), ...	9,235 00
For note payments, ...	1,000 00
For bond payments, ...	7,000 00
Total, ...	\$73,735 00
Income: —	
From private consumers, ...	\$50,000 00
From city buildings, ...	4,000 00
	54,000 00
Balance, ...	\$19,735 00
For new construction, ...	265 00
	\$20,000 00

By an order approved March 31, 1914, the sum of \$18,000 was appropriated for the electric light department.

At an adjourned regular meeting of the board of aldermen,

held June 15, 1914, the sum of \$607.75 was appropriated for the installation of electric lights.

Concord. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$36,431 89
For interest on bonds, notes or scrip, ...	5,425 63
For sinking fund requirements, ...	2,680 00
For note payments, ...	500 00
Total, ...	<u>\$45,037 52</u>
Income: —	
From private consumers, ...	\$39,768 95
From appropriation for maintenance, ...	5,000 00
	<u>44,768 95</u>
Apparent loss in operation as defined by statute, ...	\$268 57

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$32,000 00
For interest on bonds, notes or scrip, ...	6,044 38
For depreciation fund (3 per cent. on \$165,118.13), ...	4,953 54
For sinking fund requirements, ...	2,680 00
For note payments, ...	1,500 00
Total, ...	<u>\$47,177 92</u>
Income: —	
From private consumers, ...	\$33,000 00
Miscellaneous, ...	3,000 00
	<u>36,000 00</u>
Balance, ...	\$11,117 92

At the annual town meeting held April 13, 1914, it was —

"Voted, that the sum of \$5,000 be appropriated for street lighting service and maintenance of fire-alarm service, and that said appropriation, together with the current income of the department and unexpended balance of last year, be carried to and continued in the maintenance account of the municipal light department, for the operation and maintenance of the plant, for the payment of interest on the municipal light loans,

for the contribution to the sinking fund of said loans, and for the payment of serial notes maturing during the current year.”

Danvers. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$37,585 74
For interest on bonds, notes or scrip, ...	3,606 00
For depreciation fund (3 per cent. on \$146,130), ...	4,383 90
For sinking fund requirements, ...	5,000 00
Total, ...	\$50,575 64
Income: —	
From private consumers, ...	\$41,311 59
From town buildings, ...	424 17
From appropriation for maintenance, ...	9,565 00
	51,300 76
Excess of income and appropriations over expenditures, ...	\$725 12

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$39,064 11
For interest on bonds, notes or scrip, ...	4,116 00
For depreciation fund (3 per cent. on \$156,609.89), ...	4,698 30
For sinking fund requirements, ...	8,000 00
Total, ...	\$55,878 41
Income: —	
From private consumers, ...	\$45,000 00
From town building, ...	425 00
	45,425 00
Balance, ...	\$10,453 41
For new construction, ...	4,000 00
	\$14,453 41

At the annual town meeting held March 2, 1914, the following votes were adopted: —

“*Voted*, for street lighting the sum of \$45 per light for 62 arc lights and \$10 per light for 703 incandescent lights, \$9,820; balance due on 1913 appropriation, \$633.41. Total appropriation, \$10,453.41, to be assessed \$10,453.41.”

"Voted, that the earnings for 1914 be appropriated for the following purposes: the amount necessary for the maintenance of the department; the necessary amount for depreciation; the remaining balance of the earnings for 1914 to be added to the sinking fund, the sum to be added shall not be less than \$8,000."

"Voted, that the sum of \$5,500 be appropriated for construction in the electric department, that the town treasurer be authorized to issue notes of the town to the amount of \$5,500 to meet the above appropriation, said notes to be payable as follows: 11 notes of \$500 each, dated April 1, 1914, and payable \$500 each year, 1915-25 inclusive, to bear interest not exceeding the rate of 4 per cent. per annum, payable semiannually."

Georgetown. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$3,112 69
For interest on bonds, notes or scrip, ...	640 00
For depreciation fund (3 per cent. on \$16,000), ...	480 00
For bond payments, ...	1,000 00
Total, ...	\$5,232 69
Income: —	
From private consumers, ...	\$1,405 02
From appropriation for maintenance, ...	4,640 00
	6,045 02
Excess of income and appropriations over expenditures, ...	\$812 33

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$4,700 00
For interest on bonds, notes or scrip, ...	600 00
For depreciation fund (3 per cent. on \$16,000), ...	480 00
For bond payments, ...	1,000 00
Total, ...	\$6,780 00

Income: —	
From private consumers, ...	\$2,100 00
Balance, ...	\$4,680 00

The following appropriations were voted March 2, 1914: —

For maintenance and depreciation, ...	\$3,075 00
For interest, ...	600 00
For bond payment, ...	1,000 00
	\$4,675 00

At the same meeting the following votes were also adopted: —

"Voted, to extend the electric lighting system on North Street to the Newbury town line."

"Voted, to place two electric street lights on Summer Street."

"Voted, that the board of selectmen be instructed to petition the Legislature, as soon as possible after the close of this meeting, for a permit to sell electric current to the town of Boxford and its inhabitants."

"Voted, that the board of selectmen be instructed to petition the Legislature, as soon as possible after the close of this meeting, for a permit to sell electric current to the town of Newbury and its inhabitants."

At a special town meeting held April 6, 1914, it was voted "that the selectmen be instructed to petition the Legislature, as soon as possible after the adjournment of this meeting, for permission to sell electric current to the town of Rowley." It was further voted "that two electric street lights be placed on Pen Brook Avenue."

Groton. — The result of the operation of the plant for the fiscal year ending March 31, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$4,365 40
For interest on bonds, notes or scrip, ...	406 88
For depreciation fund (3 per cent. on \$23,352.46), ...	699 93
For note payments, ...	1,500 00
Total, ...	\$6,972 21

Income:—	
From private consumers, ...	\$3,197 20
From appropriation for maintenance, ...	3,606 81
	\$6,804 01
Apparent loss in operation as defined by statute, ...	
	\$168 20

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$4,700 00
For interest on bonds, notes or scrip, ...	348 76
For depreciation fund (3 per cent. on \$23,743.99), ...	712 30
For note payments, ...	1,500 00
For loss in preceding year, ...	168 20
Total, ...	\$7,429 26
Income:—	
From private consumers, ...	3,500 00
Balance, ...	\$3,929 26
For new construction, ...	400 00
	\$4,329 26

The following appropriations were made at the annual town meeting held March 2, 1914:—

For operation, maintenance and repairs, the unexpended balance, income from sales and	\$1,200 00
For interest, ...	348 76
For depreciation, ...	712 30
For note payment, ...	1,500 00
For construction, ...	400 00
	\$4,161 06

Groveland.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$4,429 80
For interest on bonds, notes or scrip, ...	562 50
For depreciation fund (3 per cent. on \$16,000), ...	480 00
For note payments, ...	500 00
Total, ...	\$5,972 30

Income: —	
From private consumers, ...	\$3,213 10
From miscellaneous receipts, ...	299 15
From appropriation for maintenance, ...	2,500 00
	\$6,012 25
Excess of income and appropriations over expenditures, ...	
	\$39 95

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$4,240 00
For interest on bonds, notes or scrip, ...	540 00
For depreciation fund (3 per cent. on \$16,550), ...	496 50
For note payments, ...	500 00
Total, ...	\$5,776 50
Income: —	
From private consumers, ...	3,430 00
Balance, ...	\$2,346 50
For new construction, ...	250 00
	\$2,596 50

The following was appropriated at the annual town meeting held on March 11, 1914: —

For maintenance, ...	\$1,853 50
For depreciation, ...	496 50
For construction, ...	1,600 00
	\$3,950 00

Hingham. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$21,927 15
For interest on bonds, notes or scrip, ...	200 00
For depreciation fund (3 per cent. on \$54,278.04), ...	1,628 34
For note payments, ...	5,000 00
For loss in preceding year, ...	506 38
Total, ...	\$29,261 87

Income: —	
From private consumers, ...	\$21,114 45
From jobbing, ...	751 66
From appropriation for maintenance, ...	10,838 34
	\$32,704 45
Excess of income and appropriations over expenditures, ...	
	\$3,442 58

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$22,000 00
For depreciation fund (3 per cent. on \$57,391.11), ...	1,721 73
Total, ...	\$23,721 73
Income: —	
From private consumers, ...	\$21,500 00
From jobbing, ...	500 00
	22,000 00
Balance, ...	\$1,721 73
For new construction, ...	5,000 00
	\$6,721 73

The following appropriations were voted March 9, 1914: —

For maintenance, ...	\$5,100 00
For depreciation, ...	1,721 73
For construction, ...	2,152 00
	\$8,973 73

It was also further voted, "that the unexpended balance returned to the town treasurer, amounting to \$2,000, shall be reappropriated; \$1,000 of which shall be devoted to grounding, and \$1,000 for extending three-phase lines; and that the income derived from the sale of current and jobbing be placed at the disposal of the Board."

Holden. — The result of the operation of the plant for the fiscal year ending Feb. 28, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$3,170 50
For interest on bonds, notes or scrip, ...	436 00
For depreciation fund (3 per cent. on \$12,796.45), ...	384 08
For note payments, ...	1,200 00
Total, ...	<u>\$5,190 58</u>
Income: —	
From private consumers, ...	\$3,009 37
From appropriation for maintenance, ...	3,400 00
	<u>6,409 37</u>
Excess of income and appropriations over expenditures, ...	\$1,218 79

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$2,250 00
For interest on bonds, notes or scrip, ...	392 00
For depreciation fund (3 per cent. on \$16,573), ...	497 19
For note payments, ...	1,200 00
Total, ...	<u>\$4,339 19</u>
Income: —	
From private consumers, ...	2,600 00
Balance, ...	\$1,739 19
For new construction, ...	3,600 00
	<u>\$5,339 19</u>

At the annual town meeting held March 16, 1914, the following appropriations were voted: —

For operation and maintenance, ...	\$3,700 00
For interest, ...	392 00
For depreciation, ...	495 00
For note payments, ...	1,200 00
For construction, ...	3,600 00
	<u>\$9,387 00</u>

At a town meeting held Aug. 4, 1914, it was voted "to appropriate the sum of \$600 for the extension of the electric lighting system on Parker Avenue," and it was further voted

“ to extend the electric lighting system over William Street and Cedar Avenue.”

The following appropriation was voted Nov. 27, 1914: “the sum of \$200 from money in the municipal lighting department of the treasury for the purpose of extending the electric lighting system on Chapel Street, southerly, about one-half mile.”

Holyoke. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$335,501 21
For interest on bonds, notes or scrip, ...	37,128 50
For depreciation fund (5 per cent. on \$771,630, 3 per cent. on \$677,782), ...	58,915 00
For bond payments, ...	46,100 00
Total, ...	<u>\$477,644 71</u>

Income: —	
From private consumers, ...	\$488,990 00
From city buildings, ...	27,822 72
	<u>516,812 72</u>

Excess of income and appropriations over expenditures, ...	\$39,168 01
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The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$426,232 50
For interest on bonds, notes or scrip, ...	37,427 50
For depreciation fund (3 per cent. on \$1,728,000), ...	51,840 00
For bond payments, ...	44,500 00
Total, ...	<u>\$560,000 00</u>

Income: —	
From private consumers, ...	\$535,000 00
From city buildings, ...	25,000 00
	<u>\$560,000 00</u>

For new construction, ...	\$100,000 00
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By an order approved April 8, 1914, there was appropriated for lighting \$33,000, and there was also “appropriated from

the receipts of the gas and electric department the sums of \$51,840, \$37,427.50 and \$44,500 to meet the depreciation, interest and bond payments, respectively, for said department, the remainder of said receipts to be appropriated to said department for the operation and maintenance of said plant, as provided by chapter 410 of the Acts of 1905 and chapter 411 of the Acts of 1906."

By an order approved April 21, 1914, the sum of \$100,000 was appropriated for extending and enlarging the gas and electric light plant, and a twenty-year loan was authorized to provide for the same. By an order approved May 15, 1914, there was "transferred from the receipts of the gas and electric department to the general receipts account the sum of \$25,000 in accordance with the estimate as provided in the annual budget order passed by the board of aldermen." By an order approved May 20, 1914, the foregoing order was amended by adding at the end of said order the following: "This order shall not take effect until July 1, 1914."

The following order was approved May 15, 1914: "that the manager of the gas and electric department be and is hereby authorized to make and execute, in behalf of the city of Holyoke, such contracts with the town of South Hadley, for supplying said town with electricity for lighting and power, as he may consider advisable."

Hudson. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs, ...	\$18,308 25
For interest on bonds, notes or scrip, ...	1,322 71
For depreciation fund (3 per cent. on \$89,117.29), ...	2,673 52
For note payments, ...	3,400 00
Total, ...	\$25,704 48

Income: —

From private consumers, ...	\$23,211 15
From jobbing, ...	144 58
From appropriation for maintenance, ...	3,000 00
	26,355 73

Excess of income and appropriations over expenditures, ...

\$651 25

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$17,740 25
For interest on bonds, notes or scrip, ...	1,393 42
For depreciation fund (3 per cent. on \$98,877.64), ...	2,966 33
For note payments, ...	3,400 00
For bond payments, ...	500 00
Total, ...	\$26,000 00
Income:—	
From private consumers, ...	22,500 00
Balance, ...	\$3,500 00

At the two sessions of the annual town meeting held March 2 and April 6, 1914, the following appropriations were voted:—

For lighting town house, ...	\$475 00
For wiring inside of town farm buildings, ...	300 76
For light on Cox Street, ...	7 50
	\$783 26

At a town meeting held April 21, 1914, there was voted \$79.50 for construction.

Hull.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$37,676 91
For interest on bonds, notes or scrip, ...	1,815 79
For depreciation fund (3 per cent. on \$201,569.12), ...	6,047 07
For sinking fund requirements, ...	1,600 00
For note payments, ...	1,000 00
For loss in preceding year, ...	775 24
Total, ...	\$48,915 01
Income:—	
From private consumers, ...	\$45,203 47
From appropriation for maintenance, ...	7,647 07
	52,850 54
Excess of income and appropriations over expenditures, ...	\$3,935 53

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$40,000 00
For interest on bonds, notes or scrip, ...	2,000 00
For depreciation fund (3 per cent. on \$210,996.60), ...	6,329 90
For sinking fund requirements, ...	1,600 00
For note payments, ...	1,400 00
Total, ...	\$51,329 90*
Income:—	
From private consumers, ...	45,000 00
Balance, ...	\$6,329 90
For new construction, ...	3,500 00
	\$9,829 90

The following appropriations for the year were voted at the annual town meeting held March 2, 1914:—

For depreciations, ...	\$6,329 90
For construction, ...	5,800 00
	\$12,129 90

Ipswich.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$16,317 45
For interest on bonds, notes or scrip, ...	2,538 00
For depreciation fund (3 per cent. on \$68,000), ...	2,040 00
For note payments, ...	1,850 00
Total, ...	\$22,745 45
Income:—	
From private consumers, ...	\$16,263 24
From jobbing, ...	520 00
From appropriation for maintenance, ...	7,890 00
	24,673 24

Excess of income and appropriations over expenditures, ...	\$1,927 79
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$17,000 00
For interest on bonds, notes or scrip, ...	2,502 00
For depreciation fund (3 per cent. on \$68,000), ...	2,040 00
For note payments, ...	1,950 00
Total, ...	\$23,492 00
Income: —	
From private consumers, ...	\$16,300 00
From miscellaneous, ...	700 00
	17,000 00
Balance, ...	\$6,492 00
For new construction, ...	2,000 00
	\$8,492 00

The following appropriations were voted March 2, 1914: —

For interest, ...	\$2,540 00
For depreciation fund, ...	2,040 00
For note payments, ...	1,950 00
	\$6,530 00

At the same meeting it was further voted "that the treasurer be and is hereby authorized to issue a note or notes to the amount of \$2,000, under authority of chapter 34 of the Revised Laws and chapter 719 of the Acts of 1913 and acts in amendment or addition thereto; said note or notes to be signed by the treasurer and countersigned by the selectmen, and to bear interest at the rate of 4 per cent. per annum, payable semi-annually;" "that the electric light commissioners be authorized to extend either the street or commercial lighting to such parts of the town as may be desired upon the payment of the usual guarantee of 8 per cent. of the cost of construction;" and "that the electric light department be authorized to use the unexpended balance remaining in the treasury."

Littleton. — The result of the operation of the plant for the fiscal year ending Feb. 28, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$4,329 14
For interest on bonds, notes or scrip, ...	880 00
For bond payments, ...	1,000 00
Total, ...	<u>\$6,209 14</u>
Income: —	
From private consumers, ...	\$2,216 20
From municipal departments, ...	526 05
From appropriation for maintenance, ...	3,880 00
	<u>6,622 25</u>
Excess of income and appropriations over expenditures, ...	<u>\$413 11</u>

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$2,416 00
For interest on bonds, notes or scrip, ...	560 00
For depreciation fund (3 per cent. on \$17,036.93), ...	511 00
For bond payments, ...	500 00
Total, ...	<u>\$3,987 00</u>
Income: —	
From private consumers, ...	\$1,800 00
From municipal departments, ...	250 00
	<u>2,050 00</u>
Balance, ...	\$1,937 00
For new construction, ...	500 00
	<u>\$2,437 00</u>

At the annual town meeting held March 30, 1914, the following votes were adopted: —

"Voted, that the town appropriate the balance of the preceding year and the income of the ensuing ten months of the municipal light plant for the maintenance of the plant, including street lighting, and appropriate the sum of \$1,637 to be used as follows: —

Bond payment, ...	\$500 00
Interest, ...	560 00
Depreciation, ...	511 00
Reimbursement to Unit Brick and Tile Company, ...	66 00
	<u>\$1,637 00</u>

"Voted, to appropriate \$110 of the unexpended balance of the electric light system to extend the municipal light plant."

"Voted, to appropriate the sum of \$500 from the unexpended balance to extend the electric light current along Foster Street."

At a special town meeting held July 8, 1914, it was voted "that for the extension of the electric light system, the town treasurer be authorized, with the approval of the selectmen, to borrow not to exceed \$1,250, and to issue a note or notes of the town therefor; said notes to be payable in accordance with the provisions of section 14 of chapter 719 of the Acts of 1913, so that the entire loan will be paid in not more than two years from date." At the same meeting it was further voted "to raise by taxation the sum of \$1,800 to extend the electric light system."

At a town meeting held Oct. 10, 1914, it was voted "to appropriate the sum of \$900 for the cost of house connections on the new extensions of the electric light lines on Foster Street, Hartwell Street, Newtown Road and Great Road."

At a town meeting held Nov. 7, 1914, it was voted "to authorize the town treasurer, with the approval of the selectmen and Electric Light Commissioners, to borrow the sum of \$900 and to issue a note or notes of the town therefor, payable in one year, to cover the appropriation" voted Oct. 10, 1914.

Mansfield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs, ...	\$19,287 23
For interest on bonds, notes or scrip, ...	3,800 00
For depreciation fund (3 per cent. on \$122,415.27), ...	3,672 46
For sinking fund requirements, ...	1,000 00
For bond payments, ...	2,000 00

Total, ...	\$29,759 69
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Income: —

From private consumers, ...	\$21,871 84
From municipal buildings, ...	685 80
From appropriation for maintenance, ...	6,996 00
	29,553 64

Apparent loss in operation as defined by statute, ...	\$206 05
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$19,673 88
For interest on bonds, notes or scrip, ...	3,720 00
For depreciation fund (3 per cent. on \$127,537.29), ...	3,826 12
For sinking fund requirements, ...	1,000 00
For bond payments, ...	2,000 00
For loss in preceding year, ...	206 05
Total, ...	\$30,426 05
Income: —	
From private consumers, ...	23,500 00
Balance, ...	\$6,926 05

The following appropriations were voted March 12, 1914: for the electric lighting plant, the receipts, \$6,996 for street lighting and \$814 for construction. It was also voted "that the sum of all balances, excepting those of electric lighting plant . . . be turned into the treasury . . .," and "all sums now being annually raised to meet interest charges, sinking fund requirements, and bond retirements on account of said plant, be deducted from the tax levy and be paid from the receipts of the plant."

Marblehead. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$33,385 12
For interest on bonds, notes or scrip, ...	3,013 33
For depreciation fund (3 per cent. on \$165,302.48), ...	4,959 07
For sinking fund requirements, ...	1,000 00
For bond payments, ...	3,000 00
Total, ...	\$45,357 52
Income: —	
From private consumers, ...	\$33,693 87
From municipal buildings, ...	1,788 19
From appropriation for maintenance, ...	11,972 40
	47,454 46

Excess of income and appropriations over expenditures, ... \$2,096 94

The estimates submitted by the manager for the fiscal year beginning Feb. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$35,886 96
For interest on bonds, notes or scrip, ...	2,933 33
For depreciation fund (3 per cent. on \$169,221.56), ...	5,076 65
For sinking fund requirements, ...	1,000 00
For bond payments, ...	3,000 00
Total, ...	\$47,896 94
Income: —	
From private consumers, ...	\$34,000 00
From municipal buildings, ...	1,800 00
From balance from last year, ...	2,096 94
	37,896 94
Balance, ...	\$10,000 00
For new construction, ...	3,000 00
	\$13,000 00

The following appropriations were voted at the annual town meeting held March 9–13, 1914, for account of the electric light department: —

For interest, ...	\$2,893 33
For depreciation fund, ...	5,076 65
For sinking fund, ...	1,000 00
For bond payments, ...	3,000 00
	\$11,969 98
For construction, ...	3,000 00
	\$14,969 98

Merrimac. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$6,400 28
For interest on bonds, notes or scrip, ...	436 00
For depreciation fund (3 per cent. on \$26,452.36), ...	793 57
For note payments, ...	600 00
For bond payments, ...	500 00
For loss in preceding year, ...	28 54
Total, ...	\$8,758 39

Income:—	
From private consumers, ...	\$7,573 74
From appropriation for maintenance, ...	1,407 75
	\$8,981 49
Excess of income and appropriations over expenditures, ...	
	\$223 10

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$6,103 31
For interest on bonds, notes or scrip, ...	418 00
For depreciation fund (3 per cent. on \$27,430.28), ...	822 90
For note payments, ...	600 00
For bond payments, ...	500 00
Total, ...	\$8,444 21
Income:—	
From private consumers, ...	6,800 00
Balance, ...	\$1,644 21

At a special town meeting held Jan. 19, 1914, the following vote was passed:—

“*Voted*, that the light commission be instructed to extend its lighting system to a point near Homer R. Sargent’s house on Bear Hill, and that the selectmen be authorized to issue two notes, one of \$700 and one of \$600; that the balance be made up from funds now available to pay for the same; the first note of \$700 to be paid at a date not later than one year from date of issue, and the second of \$600 not later than two years from date of issue.”

The following appropriations were voted March 2, 1914:—

For maintenance, ...	\$1,644 21
For construction, ...	150 00
	\$1,794 21

At a special town meeting held May 12, 1914, it was voted “that the electric light service be extended to the Haverhill line on Main Street, and that the sum of \$1,000 be appropriated to pay for the same; said appropriation to be raised

by issuing bonds, notes or scrip, payable \$200 each year beginning with 1915." At the same meeting it was also voted "that the sum of \$850 be appropriated to extend the electric light service to Lake Attitash, to be raised by bonds, notes or scrip, of which not over \$200 be paid in any one year, commencing 1915."

Middleborough. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$20,877 69
For interest on bonds, notes or scrip, ...	2,468 00
For depreciation fund (3 per cent. on \$161,466.90), ...	4,844 00
For bond payments, ...	3,000 00
Total, ...	\$31,189 69
Income: —	
From private consumers, ...	\$30,178 42
From appropriation for maintenance, ...	7,662 00
	37,840 42
Excess of income and appropriations over expenditures, ...	\$6,650 73

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$28,378 37
For interest on bonds, notes or scrip, ...	2,348 00
For depreciation fund (3 per cent. on \$160,787.76), ...	4,823 63
For bond payments, ...	3,500 00
Total, ...	\$39,050 00
Income: —	
From private consumers, ...	32,050 00
Balance, ...	\$7,000 00
For new construction, ...	1,000 00
	\$8,000 00

The following motion was unanimously passed at the annual town meeting held March 2, 1914: "that the selectmen be instructed to authorize the town treasurer to issue 4 per cent.

bonds or notes to the amount of \$7,500, payable \$1,500 yearly, beginning in 1915; that the proceeds from the sale of said bonds or notes be used under the direction of the municipal light commissioners for the purpose of laying gas mains and services; that said bonds or notes be advertised for sale to the highest bidder therefor, the premium on same, if any, to be placed to the credit of the municipal light plant to be used as provided for in chapter 379 of the Acts of 1910."

At the adjourned annual town meeting, held March 16, 1914, an appropriation of \$7,000 was voted to cover the excess of the expense of the plant, as defined by law, over the estimated income therefrom, and \$1,000 for new construction.

Middleton. — The plant began operations Dec. 1, 1913.

At a special town meeting held Oct. 15, 1913, it was voted "to issue bonds for \$4,500 for payment of Middleton electric light plant."

At a town meeting held March 18, 1914, it was —

"*Voted*, that the sum of \$450 be appropriated for construction, in the electric light plant, in addition to the unexpended balance of \$677.59, and \$550 be appropriated for lights."

North Attleborough. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1914, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs, ...	\$24,633 40
For interest on bonds, notes or scrip, ...	3,168 12
For depreciation fund (3 per cent. on \$158,537.50), ...	4,756 13
For sinking fund requirements, ...	1,500 00
For note payments, ...	2,695 00
Total, ...	\$36,752 65

Income: —

From private consumers, ...	\$31,832 32
From appropriation for maintenance, ...	4,756 13
	36,588 45

Apparent loss in operation as defined by statute, ...	\$164 20
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The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$24,934 71
For interest on bonds, notes or scrip, ...	3,018 78
For depreciation fund (3 per cent. on \$136,308.55), ...	4,089 26
For sinking fund requirements, ...	1,500 00
For note payments, \$4,695 less 8 per cent (\$1,275.49), ...	3,419 51
For loss in preceding year, ...	164 20
Total, ...	<u>\$37,126 46</u>
Income: —	
From private consumers, ...	25,825 17
Balance, ...	<u>\$11,301 29</u>

At the annual town meeting held on March 16, 1914, the town voted to "raise and appropriate for the maintenance of the electric department, including sinking fund, notes due in 1914, interest on notes and bonds and the depreciation fund required by law, for current and incidental expenses, for maintenance and repairs, the sum of \$5,757.65 in lieu of street lighting and the balance Jan. 31, 1914, of \$6,224.25 and all receipts of the department."

Norwood. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$36,825 81
For interest on bonds, notes or scrip, ...	1,750 00
For depreciation fund (5 per cent. on \$77,728.20), ...	3,886 41
For note payments, ...	2,500 00
For bond payments, ...	2,500 00
Total, ...	<u>\$47,462 22</u>
Income: —	
From private consumers, ...	\$47,254 58
From pole rentals, ...	441 88
From appropriation for maintenance, ...	2,500 00
	<u>50,196 46</u>
Excess of income and appropriations over expenditures, ...	<u>\$2,734 24</u>

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$42,000 00
For interest on bonds, notes or scrip, ...	1,412 50
For depreciation fund (3 per cent. on \$78,623), ...	2,358 38
For note payments, ...	2,500 00
Total, ...	\$48,270 88
Income: —	
From private consumers, ...	\$46,984 47
From pole rentals, ...	450 00
	47,434 47 .
Balance, ...	\$836 41
For new construction, ...	5,000 00
	\$5,836 41

At the annual town meeting held March 2, 1914, and adjournments thereof, the following appropriations were voted: —

For maintenance, ...	\$412 50
For interest, ...	1,462 50
For depreciation fund, ...	2,358 38
For note payment, ...	2,500 00
	\$6,733 38
For new construction, ...	2,500 00
	\$9,233 38

Paxton. — The plant began operations Feb. 15, 1914.

At the annual town meeting held March 2, 1914, it was —

“*Voted*, to raise and appropriate the sum of \$750 to pay balance due on the electric light plant, and for the care and maintenance of the same.”

Peabody. — The result of the operation of the plant for the fiscal year ending Jan. 15, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$66,246 39
For interest on bonds, notes or scrip, ...	3,210 00
For depreciation fund (3 per cent. on \$213,644.25), ...	6,409 32
For sinking fund requirements, ...	800 00
For bond payments, ...	2,000 00
Total, ...	\$78,665 71

Income: —	
From private consumers, ...	\$64,984 97
From town customers, ...	1,864 97
From appropriation for maintenance, ...	12,419 32
	\$79,269 26
Excess of income and appropriations over expenditures, ...	
	\$603 55

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$57,000 00
For interest on bonds, notes or scrip, ...	3,140 00
For depreciation fund (3 per cent. on \$215,762.76), ...	6,472 88
For sinking fund requirements, ...	800 00
For bond payments, ...	2,000 00
Total, ...	\$69,412 88
Income: —	
From private consumers, ...	\$55,500 00
From town customers, ...	1,500 00
	57,000 00
Balance, ...	\$12,412 88

At the adjourned annual town meeting held March 23, 1914, the town appropriated for the electric light department the following sums: —

For interest, ...	\$3,140 00
For depreciation fund, ...	6,472 88
For sinking fund, ...	800 00
For bond payments, ...	2,000 00
	\$12,412 88
For construction, ...	2,000 00
	\$14,412 88

At a town meeting held March 30, 1914, it was voted: "that the sum of \$300 be appropriated for the purpose of installing the electric lighting system on Taylor Street."

At a special town meeting held Aug. 4, 1914, the following vote was passed, "that the sum of \$199 be appropriated for the purpose of extending the electric lighting system on Forest Street from where it now ends to the residence of Michael V. McCarthy."

Princeton. — The result of the operation of the plant for the fiscal year ending Jan. 28, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, . . .	\$789 67
For interest on bonds, notes or scrip, . . .	300 00
Total, ...	\$1,089 67
Income: —	
From private consumers, ...	\$655 30
From appropriation for maintenance, ...	1,870 33
	2,525 63
Excess of income and appropriations over expenditures, ...	\$1,435 96

The estimates submitted by the manager for the fiscal year beginning Feb. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, . . .	\$1,260 69
For interest on bonds, notes or scrip, . . .	560 00
For depreciation fund (5 per cent. on \$15,000), . . .	750 00
For note payments, ...	1,000 00
Total, ...	\$3,570 69
Income: —	
From private consumers, ...	782 09
Balance, ...	\$2,788 60

At a town meeting held Feb. 7, 1914, it was voted "to appropriate from the maintenance to the construction department of the electric lighting system sufficient funds to square the latter (construction) account."

The amount transferred was \$729.67.

The following appropriations were voted March 2, 1914: —

For maintenance, ...	\$250 00
For depreciation fund, ...	750 00
For note payments, ...	1,000 00
	\$2,000 00

It was also voted to transfer \$180 from the maintenance account to construction account.

Reading. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$40,975 29
For interest on bonds, notes or scrip, ...	3,515 40
For depreciation fund (3 per cent. on \$159,626.68), ...	4,788 80
For note payments, ...	1,800 00
For bond payments, ...	5,000 00
For loss in preceding year, ...	348 47
For bad debts, ...	215 79
Total, ...	<u>\$56,643 75</u>
Income: —	
From private consumers, ...	\$45,520 97
From interest on deposits, ...	101 88
From appropriation for maintenance, ...	6,000 00
	<u>51,622 85</u>
Apparent loss in operation as defined by statute, ...	\$5,020 90

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$37,643 00
For interest on bonds, notes or scrip, ...	4,452 50
For depreciation fund (3 per cent. on \$201,702.87), ...	6,051 08
For note payments, ...	2,500 00
For bond payments, ...	6,500 00
For loss in preceding year, ...	5,020 90
Total, ...	<u>\$62,167 48</u>
Income: —	
From private consumers, ...	57,667 48
Balance, ...	\$4,500 00
For new construction, ...	10,932 07
	<u>\$15,432 07</u>

At the annual town meeting held March 2, 1914, and adjournments thereof, the following votes were adopted: —

"Voted, that \$4,500 be raised and appropriated, and this

amount, together with \$804.83 of the unexpended balance Dec. 31, 1913, and the receipts of the plant for the current year, be appropriated for the operation, maintenance and repair of said plant, and for the payment of bonds, notes and interest, the sum of \$6,051.08 to be appropriated from the above for depreciation; and that for the purpose of providing funds for new construction of said plant, the town treasurer be authorized, with the approval of the selectmen, to issue notes, bonds or other certificates of indebtedness of the town for an amount not exceeding \$15,000, payable \$1,000 each year from 1915 to 1929, inclusive, and bearing interest at a rate not exceeding 5 per cent., payable semiannually, the proceeds of same to be expended under the direction of the municipal light board."

"*Voted*, that the sum of \$2,932.07 be raised and appropriated; the same to be expended by the municipal light board for the payment of outstanding bills for construction Dec. 31, 1913, in accordance with the recommendation of the finance committee."

"*Voted*, that the municipal light board be instructed to make a contract for furnishing electricity to the town of Wakefield for a period not exceeding two years, at such rate as they may deem most advantageous to the town of Reading, providing the contract is approved by the State Board of Gas and Electric Light Commissioners."

It was also voted to give authority to the municipal light board "to install such lights as in their judgment are necessary, and to make such changes in the existing lights as may be advisable; and that \$1,200 be raised and appropriated, to be expended under the direction of the municipal light board."

Rowley. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$2,476 43
For interest on bonds, notes or scrip, ...	667 70
For depreciation fund (3 per cent. on \$18,200), ...	546 00
For note payments, ...	4,080 00
Total, ...	\$7,770 13

Income: —	
From private consumers, ...	\$1,777 96
From appropriation for maintenance, ...	5,791 91
	\$7,569 87
Apparent loss in operation as defined by statute, ...	\$200 26

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$2,801 88
For interest on bonds, notes or scrip, ...	512 00
For depreciation fund (3 per cent. on \$18,200), ...	546 00
For note payments, ...	480 00
Total, ...	\$4,339 88
 Income: —	
From private consumers, ...	1,800 00
Balance, ...	\$2,539 88
For new construction, ...	515 00
	\$3,054 88

At the annual town meeting held March 9, 1914, it was voted, "to raise and appropriate for the electric light department the sum of \$3,054.38."

At the same meeting the municipal light board was instructed to make "the best contract they can for electricity," and the sum of \$50 was appropriated "from the general charges to meet the expense."

Shrewsbury. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$6,654 61
For interest on bonds, notes or scrip, ...	799 57
For depreciation fund (5 per cent. on \$38,384.05), ...	1,919 20
For note payments, ...	1,500 00
Total, ...	\$10,873 38

Income: —	
From private consumers, ...	\$6,943 97
From appropriation for maintenance, ...	4,800 00
	\$11,743 97
Excess of income and appropriations over expenditures, ...	\$870 59

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$5,497 40
For interest on bonds, notes or scrip, ...	742 44
For depreciation fund (5 per cent. on \$41,209.29), ...	2,060 16
For note payments, ...	1,500 00
Total, ...	\$9,800 00
 Income: —	
From private consumers, ...	\$6,997 40
From municipal buildings, ...	300 00
	7,297 40
Balance, ...	\$2,502 60
For new construction, ...	1,800 00
	\$4,302 60

At the annual town meeting held March 2, 1914, the following appropriations were voted: —

For operation, maintenance and repairs, ...	\$5,497 40
For interest payments, ...	742 44
For depreciation (5 per cent. on \$41,209.29), ...	2,060 16
For note payments, ...	1,500 00
Total, ...	\$9,800 00
 Deduct estimated income, ...	
	7,297 40
Balance, ...	\$2,502 60
For new construction, ...	1,800 00
For extension of street lights, ...	1,000 00
For constructing new substation, ...	1,000 00
	\$6,302 60

"*Voted*, to appropriate the income from sales of electric current to the municipal light account for operating expenses, maintenance, repairs, renewals and new construction."

At a meeting held April 25, 1914, the following votes were adopted:—

"*Voted*, that the town hereby ratify by a two-thirds vote the action taken at the annual meeting of March 2, 1914, in voting to raise and appropriate the sum of \$1,000 for extending street lights."

"*Voted*, to appropriate the sum of \$200 for the purchase of land, grading and fencing the same, for the erection of a sub-station, for the uses of the municipal light department; said sum to be taken from the \$1,000 already voted for the extension of street lighting."

Sterling.—The result of the operation of the plant for the fiscal year ending Jan. 31, 1914, as stated by the manager, was as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$1,642 28
For interest on bonds, notes or scrip, ...	306 26
For depreciation fund (3 per cent. on \$10,223.34), ...	306 70
For note payments, ...	1,600 00
Total, ...	\$3,855 24
Income:—	
From private consumers, ...	\$2,183 98
From appropriation for maintenance, ...	2,048 70
	4,232 68
Excess of income and appropriations over expenditures, ...	\$377 44

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows:—

Expenditures:—	
For operation, maintenance and repairs, ...	\$1,850 00
For interest on bonds, notes or scrip, ...	330 00
For depreciation fund (3 per cent. on \$15,178.57), ...	455 35
For note payments, ...	2,700 00
Total, ...	\$5,335 35

Income: —	
From private consumers, ...	\$2,300 00
Balance, ...	\$3,035 35
For new construction, ...	250 00
	\$3,285 35

At the annual town meeting held March 2, 1914, it was voted "to appropriate \$3,300 for maintenance of electric light service."

At a meeting held March 9, 1914, \$1,750 was appropriated for extensions to the electric light system.

Taunton. — The result of the operation of the plant for the fiscal year ending Nov. 30, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$70,003 21
For interest on bonds, notes or scrip, ...	13,670 00
For depreciation fund (3 per cent. on \$477,468), ...	14,324 00
For sinking fund requirements, ...	8,000 00
Total, ...	\$105,997 21

Income: —	
From private consumers, ...	\$95,926 26
From municipal buildings, ...	3,655 48
From appropriation for maintenance, ...	14,835 00
	114,416 74

Excess of income and appropriations over expenditures, ...	\$8,419 53
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The estimates submitted by the manager for the fiscal year beginning Dec. 1, 1913, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$75,000 00
For interest on bonds, notes or scrip, ...	15,920 00
For depreciation fund (3 per cent. on \$493,895.88), ...	14,817 00
For sinking fund requirements, ...	8,000 00
For bond payments, ...	2,000 00
For jobbing expense, ...	1,000 00
Total, ...	\$116,737 00

Income: —		
From private consumers, ...	\$94,737 00	
From municipal buildings, ...	3,000 00	
		\$97,737 00
Balance, ...		\$19,000 00

By a resolution of appropriation approved March 25, 1914, the municipal council appropriated \$2,000 for street lighting; \$13,670 for interest on funded electric light debt; \$2,250 for interest on serial electric light debt; and \$7,000 for sinking fund requirements.

By an order approved Aug. 12, 1914, the sum of \$10,000 was transferred "from the municipal light depreciation account to the municipal light construction account."

By an order approved Oct. 13, 1914, the sum of \$4,000 was "transferred from the municipal light depreciation account to the municipal light construction account."

Templeton. — The result of the operation of the plant for the fiscal year ending Jan. 31, 1914, as stated by the manager, was as follows: —

Expenditures: —		
For operation, maintenance and repairs, ...	\$4,931 34	
For interest on bonds, notes or scrip, ...	704 72	
For depreciation fund (3 per cent. on \$29,757.06), ...	892 71	
For note payments, ...	716 66	
Total, ...	\$7,245 43	
Income: —		
From private consumers, ...	\$5,692 66	
From appropriation for maintenance, ...	1,609 37	
	7,302 03	
Excess of income and appropriations over expenditures, ...		\$56 60

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —		
For operation, maintenance and repairs, ...	\$4,823 94	
For interest on bonds, notes or scrip, ...	676 06	
For depreciation fund (3 per cent. on \$30,803.15), ...	924 09	
For note payments, ...	716 66	
Total, ...	\$7,140 75	

Income: —	
From private consumers, ...	\$5,500 00
Balance, ...	\$1,640 75
For new construction, ...	1,000 00
	\$2,640 75

At the annual meeting held March 7, 1914, the following appropriations were voted: —

For depreciation, ...	\$924 09
For note payment, ...	716 66
For construction, ...	1,140 00
	\$2,780 75

Wakefield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1914, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$72,870 61
For interest on bonds, notes or scrip, ...	4,718 75
For depreciation fund (3 per cent. on \$257,797.18), \$7,733.91; additional allowed \$268, ...	8,001 91
For bond payments, ...	9,500 00
For loss in preceding year, ...	650 59
Total, ...	\$95,741 86
Income: —	
From private consumers, ...	\$75,945 51
From jobbing, ...	3,612 09
From appropriation for maintenance, ...	17,400 00
	96,957 60
Excess of income and appropriations over expenditures, ...	\$1,215 74

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$65,298 53
For interest on bonds, notes or scrip, ...	4,536 25
For depreciation fund (3 per cent. on \$262,174.12), ...	7,865 22
For note payments, ...	1,000 00
For bond payments, ...	9,500 00
Total, ...	\$88,200 00

Income:—	
From private consumers, ...	\$69,000 00
From jobbing, ...	3,000 00
	\$72,000 00
Balance, ...	
	\$16,200 00

At a town meeting held Jan. 5, 1914, it was voted "that the town raise and appropriate for the months of January and February of 1914 the following amount: for the fire alarm. \$260," and it was also further voted "that the town appropriate the receipts of the municipal light plant to March 1, 1914, to meet the disbursements of said department."

At the annual town meeting held March 9, 1914, and adjournments thereof, the sum of \$16,200, together with the receipts of the department, was voted for the municipal light department.

At a meeting held April 6, 1914, it was voted "that the town authorize and direct the municipal light commissioners to extend the gas mains through a portion of Water Street and other streets adjacent thereto," and for this purpose the sum of \$6,000 was voted, the amount to be provided by an issue of bonds or notes. At the same meeting it was further voted "that the town authorize and direct the municipal light commissioners to extend the electric light service through that portion of Water Street not now provided with such service," also certain other streets, "the cost of the same to be taken from the depreciation fund," and the sum of \$90 was voted to install a fire-alarm box. The following votes were also adopted:—

"*Voted*, that the town change the location of the fire-alarm apparatus from the municipal light plant to the central fire station, and raise and appropriate the sum of \$1,000 for the purpose of carrying out the above recommendation."

"*Voted*, that the town raise and appropriate for care of fire alarm the sum of \$740 for maintenance and construction."

At a town meeting held Nov. 9, 1914, it was voted "to transfer the unexpended balance from the appropriation made April 6, 1914, for extending gas mains in Water Street, to the depreciation fund of the light department."

Wellesley.—The result of the operation of the plant for the fiscal year ending Dec. 31, 1914, as stated by the manager, was as follows:—

Expenditures: —

For operation, maintenance and repairs, ...	\$26,662 04
For interest on bonds, notes or scrip, ...	480 00
For depreciation fund (3 per cent. on \$80,600), ...	2,418 00
For bond payments, ...	3,000 00
Total, ...	<u>\$32,560 04</u>

Income: —

From private consumers, ...	\$31,722 88
From municipal building, ...	780 02
From appropriation for maintenance, ...	3,000 00
	<u>35,502 90</u>

Excess of income and appropriations over expenditures, ...

\$2,942 86

The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —

For operation, maintenance and repairs, ...	\$28,000 00
For interest on bonds, notes or scrip, ...	360 00
For depreciation fund (3 per cent. on \$82,500), ...	2,475 00
For bond payments, ...	3,000 00
Total, ...	<u>\$33,835 00</u>

Income: —

From private consumers, ...	\$28,000 00
From municipal buildings, ...	500 00
	<u>28,500 00</u>

Balance, ...	\$5,335 00
For new construction, ...	2,500 00
	<u>\$7,835 00</u>

No appropriations appear to have been made for the plant during the year ending Dec. 31, 1914.

West Boylston. — The result of the operation of the plant for the fiscal year ending Feb. 28, 1914, as stated by the manager, was as follows: —

Expenditures: —

For operation, maintenance and repairs, ...	\$3,128 42
For interest on bonds, notes or scrip, ...	460 00
For depreciation fund (3 per cent. on \$21,641.66), ...	649 25
For note payments, ...	1,000 00
Total, ...	<u>\$5,237 67</u>

Income: —	
From private consumers, ...	\$2,289 65
From rent of lines, ...	35 00
From appropriation for maintenance, ...	2,609 25
	\$4,933 90
Apparent loss in operation as defined by statute, ...	\$303 77

The estimates submitted by the manager for the fiscal year ending Dec. 31, 1914, were as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$3,100 00
For interest on bonds, notes or scrip, ...	300 00
For depreciation fund (3 per cent. on \$23,233.97), ...	697 02
For note payments, ...	1,000 00
For loss in preceding year, ...	303 77
Total, ...	\$5,400 79
Income: —	
From private consumers, ...	\$2,300 00
From rent of lines, ...	35 00
	2,335 00
Balance, ...	\$3,065 79
For new construction, ...	1,000 00
	\$4,065 79

At the annual town meeting held March 23, 1914, it was voted to appropriate: —

For operation, maintenance and repairs, ...	\$600 00
For interest, ...	480 00
For depreciation, ...	697 02
For note payment, ...	1,000 00
For construction, ...	1,000 00
	\$3,777 02

Westfield. — The result of the operation of the plant for the fiscal year ending Dec. 31, 1913, as stated by the manager, was as follows: —

Expenditures: —	
For operation, maintenance and repairs, ...	\$70,103 91
For interest on bonds, notes or scrip, ...	4,818 34
For depreciation fund (3 per cent. on \$346,266.66), ...	10,388 00
For bond payments, ...	8,000 00
Total, ...	\$93,310 25

Income: —

From private consumers, ...	\$90,831 84
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Apparent loss in operation as defined by statute, ...	\$2,478 41
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The estimates submitted by the manager for the fiscal year beginning Jan. 1, 1914, were as follows: —

Expenditures: —

For operation, maintenance and repairs, ...	\$80,000 00
For interest on bonds, notes or scrip, ...	5,070 00
For depreciation fund (3 per cent. on \$306,825.66), ...	9,204 77
For bond payments, ...	8,000 00
For loss in preceding year, ...	7,608 78 ¹
Total, ...	\$109,883 55

Income: —

From private consumers, ...	95,883 55
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Balance, ...	\$14,000 00
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At a meeting held April 10, 1914, the following appropriations were voted for the municipal light plant: —

For operation, ...	\$80,000 00
For interest, ...	5,070 00
For bond payments, ...	8,000 00
For depreciation, ...	9,204 77
For 1913 loss on operation, ...	7,608 78
	\$109,883 55

At the same meeting the following votes were adopted: —

"Voted, that the sum of \$7,608.78 be included in the tax levy, and that all the other recommendations be paid from the income of said works."

"Voted, that the depreciation fund be transferred to the construction fund."

¹ This amount appears to include certain overdrafts on construction account.

MUNICIPAL STATISTICS.

The following table contains the names of the municipalities operating lighting plants on June 30, 1914, the population of each, according to the census of 1910; the kind of supply and the year when the same was begun; the amount invested in the plant since the inception of the enterprise, including that raised by loans and by direct taxation; the total valuation of all estates in town for the year of the return, and the amount per thousand of valuation raised by taxation for all purposes.

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Investment to June 30, 1913.	Total Investment to June 30, 1914.	Valuation of Estates.	Tax Rate.
Ashburnham, ...	2,107	1908, ...	Electric lighting, .	\$16,000 00	\$16,950 00	\$991,000	\$22 00
Belmont, ...	5,542	1898, ...	Electric lighting, .	54,293 00	61,293 00	7,555,627	20 50
Boylston, ...	714	1912, ...	Electric lighting, .	9,918 00	10,718 00	518,500	17 60
Braintree, ...	8,066	For streets, 1892, . Commercial, 1894, }	Electric lighting, .	152,798 00	155,687 00	8,739,496	20 40
Chicopee, ...	25,401	1896, ...	Electric lighting, .	308,034 00	310,018 00	14,249,150	23 00
Concord, ...	6,421	1900, ...	Electric lighting, .	156,123 00	169,914 00	8,801,155	16 60
Danvers, ...	9,407	For streets, 1889, . Commercial, 1896, }	Electric lighting, .	156,137 00	163,520 00	6,981,550	18 40
Georgetown, ...	1,958	1912, ...	Electric lighting, .	16,000 00	22,000 00	1,051,560	16 50
Groton, ...	2,155	1909, ...	Electric lighting, .	23,722 00	24,122 00	4,112,975	10 00
Groveland, ...	2,253	1907, ...	Electric lighting, .	16,550 00	18,150 00	1,216,595	23 80
Hingham, ...	4,965	1895, ...	Electric lighting, .	57,905 00	60,935 00	8,031,475	14 35
Holden, ...	2,147	1912, ...	Electric lighting, .	15,264 00	18,894 00	1,814,605	17 20
Holyoke, ...	57,730	1902, ...	Gas and electricity, .	1,820,100 00	1,841,648 00	57,688,416	16 00
Hudson, ...	6,743	1897, ...	Electric lighting, .	99,744 00	99,466 00	4,148,215	21 40

MUNICIPALITY.	Population.	Year of Beginning.	Kind of Supply.	Total Invest- ment to June 30, 1913.	Total Invest- ment to June 30, 1914.	Valuation of Estates.	Tax Rate.
Hull, ...	2,103	1894, ...	Electric lighting,	\$183,697 00	\$191,597 00	\$8,143,036	\$15 20
Ipswich, ...	5,777	1903, ...	Electric lighting,	73,511 00	75,511 00	5,879,592	15 00
Littleton, ...	1,229	1912, ...	Electric lighting,	17,500 00	18,175 00	937,485	18 00
Mansfield, ...	5,183	1904, ...	Electric lighting,	107,343 00	108,157 00	4,180,466	24 80
Marblehead, ...	7,338	1895, ...	Electric lighting,	188,308 00	191,308 00	10,927,186	22 00
Merrimac, ...	2,202	1904, ...	Electric lighting,	22,226 00	23,076 00	1,284,443	25 50
Middleborough, ...	8,214	1893, ...	Gas and electricity,	167,816 00	160,692 00	5,053,958	22 40
Middleton, ...	1,129	1913, ...	Electric lighting,	-	5,628 00	911,534	12 60
North Attleborough, ...	9,562	1894, ...	Electric lighting,	136,309 00	136,309 00	9,511,530	20 00
Norwood, ...	8,014	1907, ...	Electric lighting,	71,552 00	71,552 00	14,644,020	9 50
Paxton, ...	416	1914, ...	Electric lighting,	-	7,009 00	407,948	20 00
Peabody, ...	15,721	For streets, 1892, . Commercial, 1893,	Electric lighting,	190,814 00	193,313 00	15,025,200	17 00
Princeton, ...	818	1912, ...	Electric lighting,	15,757 00	15,734 00	1,491,188	12 20
Reading, ...	5,818	1895, ...	Electric lighting,	182,203 00	209,835 00	6,971,788	18 70
Rowley, ...	1,368	1910, ...	Electric lighting,	18,201 00	18,716 00	2,287,574	10 00

Shrewsbury, ...	1,040	1908, ...		Electric lighting, ...	40,238 00	41,569 00	1,708,184	17 00
Sterling, ...	1,359	1911, ...		Electric lighting, ...	16,008 00	17,425 00	1,052,190	14 50
Taunton, ...	34,259	1897, ...		Electric lighting, ...	395,162 00	445,162 00	24,035,979	19 80
Templeton, ...	3,756	1907, ...		Electric lighting, ...	31,010 00	32,150 00	1,836,918	20 00
Wakefield, ...	11,404	1884, ...		Gas and electricity, ...	270,174 00	277,661 00	11,501,204	21 50
Wellesley, ...	5,413	For streets, 1892, ...	}	Electric lighting, ...	85,569 00	85,569 00	18,592,019	11 00
		Commercial, 1906, ...						
West Boylston, ...	1,270	1911, ...		Electric lighting, ...	23,553 00	24,553 00	827,040	13 00
Westfield, ...	16,044	1899, ...		Gas and electricity, ...	246,000 00	270,000 00	10,939,734	18 50

The following towns have only distributing plants and buy their electricity: —

Ashburnham from the Gardner Electric Light Company.
Belmont from the Cambridge Electric Light Company.
Boylston from the Connecticut River Transmission Company.
Georgetown from the Haverhill Electric Company.
Groton from the Ayer Electric Light Company.
Groveland from the Haverhill Electric Company.
Hingham from Weymouth Light and Power Company.
Holden from the Connecticut River Transmission Company.
Littleton from the Lowell Electric Light Corporation.
Middleton from Danvers Municipal Light Plant.
Norwood from the Edison Electric Illuminating Company of Boston.
Paxton from the Worcester Electric Light Company.
Princeton from the Gardner Electric Light Company.
Rowley from the Ipswich Municipal Light Plant.
Shrewsbury from the Marlborough Electric Company.
Sterling from the Connecticut River Transmission Company.
Templeton from the Gardner Electric Light Company.
Wellesley from the Edison Electric Illuminating Company of Boston.
West Boylston from the Connecticut River Transmission Company.

In the following data the financial operations of all the municipal plants in the State are combined from the items relating to the manufacture and sale of gas and electricity in the returns of the last two years: —

Electricity.

	YEAR ENDING JUNE 30.	
	1913.	1914.
INCOME: —		
From sale of commercial arc lights, ...	\$1,854 19 ¹	\$8,314 28 ¹
sale of commercial incandescent lights, ...	11,438 27 ¹	7,059 18 ¹
sale of domestic incandescent lights, ...	366,709 25 ²	427,736 82 ²
sale of electric power, ...	317,696 56 ²	298,698 36 ²
sale to other plants and companies, ...	332,904 20	328,139 46
rent of meters, ...	6,692 25	6,993 61
rent of fixtures, ...	1,443 67	433 91
other sources, ...	2,308 91	2,480 49
	11,450 82	11,022 23
Total, ...	\$1,052,498 12	\$1,090,878 34
EXPENSES: —		
Coal, ...	\$242,003 29	\$264,338 54
Oil and waste, ...	7,202 21	7,037 74
Water, ...	27,336 03	7,145 23
Wages at station, ...	130,826 24	152,978 39
Repairs of real estate, ...	6,823 58	12,324 52
Repairs of steam plant, ...	18,855 10	20,732 67
Repairs of electric plant, ...	7,838 94	13,874 96
Station tools and appliances, ...	7,362 05	5,313 55
Current bought, ...	113,299 67	134,840 64
Wages for care of lights, etc., ...	39,474 34	41,768 89
Repairs of lines and lamps, ...	84,786 16	91,720 47
Carbons, ...	2,222 56	3,280 89
Incandescent lamps, ...	30,505 71	26,439 30
Globes, ...	1,581 55	967 70
Distribution tools and appliances, ...	23,246 09	4,087 34
Horses, wagons and automobiles, ...	—	22,671 83
General salaries, ...	42,241 73	49,970 11
Salaries of municipal light boards, ...	3,542 50	5,745 86
Committee expenses, ...	728 93	729 50
Auditors' fees, ...	1,139 48	1,398 06
General office expenses, ...	24,832 12	26,657 14
Rents, ...	1,308 02	1,388 05
Insurance, ...	20,285 48	21,345 90
Law expenses, ...	90 00	2,483 88
Claims, ...	20 00	5 00
Bad debts, ...	1,056 61	1,394 94
Incidentals, ...	568 47	1,416 61
Total, ...	\$839,176 86	\$922,057 71
Leaving an apparent profit on operating account of, ...	\$213,321 26	\$168,820 63
With which is to be considered the following: —		
Interest on notes and bonds, ...	\$88,800 86	\$91,302 69
Depreciation, ...	127,999 26	130,374 31
Losses on other items, ...	1,263 80	5,163 80
Leaving, as the expenditures, for town and city lighting, ...	\$4,742 66	\$58,020 17
Less gains on jobbing, ...	2,032 28	—
	\$2,710 38	\$58,020 17

¹ By contract.² By meter.

Gas.

	YEAR ENDING JUNE 30.	
	1913.	1914.
INCOME: —		
From gas sold by meter,	\$273,296 54	\$281,746 93
sold to gas companies,	1,406 08	123 10
sales of coke,	11,912 45	14,058 60
sales of tar,	3,468 46	4,058 48
ammoniacal liquor,	—	311 34
rent of meters,	104 73	40 70
other sources,	—	4 25
Total,	\$290,188 24	\$300,343 40
EXPENSES: —		
Coal,	\$64,698 98	\$81,365 48
Gas oil,	49,870 11	43,128 79
Purifying materials,	1,669 09	1,552 76
Water,	560 03	636 46
Wages at works,	37,741 40	47,701 95
Repairs, real estate,	632 12	1,023 00
Repairs and maintenance at works,	15,148 76	14,184 33
Tools, apparatus and machinery,	2,165 13	1,660 73
Wages of meter takers, clerical labor in distribution department,	9,762 71	11,398 06
Repairs, renewals and maintenance of mains and services,	5,248 02	2,895 71
Distribution tools, etc.,	2,747 49	3,686 58
Repairs and renewals of meters,	4,335 62	4,984 81
Gas stove setting, repairs and renewals,	768 46	425 40
General salaries,	9,110 33	11,307 27
Auditors' fees,	414 49	901 26
Salaries of municipal light boards,	550 00	527 10
Committee expenses,	83 33	—
General office expenses,	4,845 01	3,889 57
Insurance,	1,186 12	1,112 59
Rents,	125 03	271 34
Law expenses,	—	—
Bad debts,	248 37	542 63
Incidentals,	333 44	749 41
Total,	\$212,244 02	\$233,945 23
Leaving an apparent profit on the gas business of	\$77,944 22	\$66,398 17
From which is to be deducted: —		
Interest on bonds and notes,	\$24,289 96	\$23,864 09
Depreciation,	40,559 13	36,428 45
Losses on bad bills, etc.,	3,958 32	1,046 89
Making a total of	\$68,807 41	\$61,339 43
Add gains on jobbing,	2,201 65	277 78
Leaving a net gain of	\$71,069 06	\$61,617 21

Aggregates from the balance sheets in the several municipal returns of the last two years show the following facts: —

	YEAR ENDING JUNE 30.	
	1913.	1914.
ASSETS: —		
Electric: —		
Real estate, ...	\$246,953 85	\$250,031 48
Steam plant, ...	660,934 94	826,452 97
Electric plant, ...	480,412 97	500,953 36
Electric lines, ...	991,760 43	1,154,237 38
Other plant items, ...	621,594 24	677,817 47
Materials, ...	158,384 36	182,978 08
Gas: —		
Real estate, ...	516,049 43	465,867 74
Machinery, ...	236,210 22	333,942 08
Street mains, ...	284,452 18	299,825 25
Gas meters, ...	128,425 16	131,632 38
Materials, ...	23,142 21	31,947 27
General cash (or town treasury), ...	353,228 63	309,154 93
Depreciation cash, ...	163,351 97	166,684 08
Due for electricity, ...	136,057 82	135,879 44
Due for gas, ...	15,246 05	12,337 40
Other accounts due, ...	37,164 87	26,061 06
Sinking funds, ...	305,068 59	336,915 79
	\$5,358,437 92	\$5,842,718 16
LIABILITIES: —		
Appropriations for construction, ...	\$781,787 90	\$811,538 45
for extraordinary repairs, ...	5,720 10	5,720 10
for bond payments, ...	426,085 15	452,085 15
for note payments, ...	347,982 38	374,629 04
for sinking funds, ...	284,919 80	305,483 69
for fire alarm, ...	3,167 38	4,296 76
Overdrafts, ...	30,299 73	30,134 60
Bonds outstanding, ...	2,469,000 00	2,571,400 00
Notes payable, ...	444,728 65	457,786 99
Unpaid bills, ...	69,228 48	97,936 61
Deposits, ...	4,805 42	16,728 50
Interest due and not paid, ...	1,330 00	—
Interest accrued but not due, ...	21,980 80	22,996 35
Other amounts due, ...	76,539 75	41,969 98
Cash overdrawn, ...	10,623 08	112,594 37
	\$4,978,198 62	\$5,305,300 59
Surplus, ...	380,239 30	537,417 57
	\$5,358,437 92	\$5,842,718 16

Price.

The following table shows the prices charged by each municipality for commercial electric lighting and power on June 30, 1913 and 1914:—

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Ashburnham, . . .	For light: 10 cents net a k. w. h. for first 300 k. w. h. a month, 9 cents net for 301 to 500 k. w. h. a month and 8 cents a k. w. h. for all over 500 k. w. h. a month. Minimum monthly charge of \$1. No wiring. No free renewals. For power: 5 cents net a k. w. h. Minimum charge of 50 cents a h. p. of connected load.	10	10
Belmont, . . .	For light: 14 cents gross a k. w. h., with discount of 20% if paid before 15th of month or within 10 days of date of bill. Arc lamps: \$7.50 a month on moonlight schedule. Minimum monthly charge of \$1. Free renewals of carbon lamps. For power: same rates and discount as for lighting except where the consumption is 100 or more k. w. h. a month, when the rate is 10 cents net.	11.2	11.2
Boylston, . . .	For light: 12 cents net a k. w. h. Minimum monthly charge of \$1. No wiring nor free renewals. For power: 8 cents net a k. w. h. if on separate meter from lighting.	12	12
Braintree, . . .	For light: 10 cents net a k. w. h. Minimum charge of \$9 a year. No wiring or free renewals. For power: 8 cents net to 5 cents net a k. w. h., according to quantity used. For cooking: 4 cents a k. w. h. in daytime only.	10	10
Chicopee, . . .	For light: 12 cents gross a k. w. h. to 4 cents net a k. w. h., according to monthly consumption, with discount of 20% if paid within 30 days. Minimum charge of 50 cents a month. No wiring. Free renewal of carbon lamps; masda lamps at cost. For power: 6 cents net a k. w. h. to 1.42 cents net a k. w. h., according to monthly consumption. Minimum charge of \$1 a h. p. a month.	9.6	12
Concord, . . .	For light: 9 cents net a k. w. h. Minimum charge of 75 cents a month. An additional charge of 1 cent a k. w. h. will be made on all lighting bills in excess of the minimum rate, and 10% on all lighting bills at the minimum rate if not paid on or before the 15th of the month. No wiring. Carbon lamps renewed free; masda lamps at cost. For power: 5 cents net a k. w. h. An additional charge of 10% will be made on all bills not paid on or before the 15th of month. Minimum charge of \$1 a month for 1 h. p. or less, and 50 cents a month for each added h. p.	9	9

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Concord — <i>Con.</i>	For cooking and heating: 3 cents net a k. w. h. An additional charge of 10% will be made on all bills not paid on or before the 15th of month. Minimum charge of 75 cents a month.		
Danvers, ...	For light: 11 cents gross a k. w. h., with discount of 1 cent a k. w. h. if paid in 10 days. Minimum charge of 50 cents a month. Lamp renewals free. For power: 10 cents net a k. w. h. for motors of less than 5 h. p. For motors of 5 h. p. or more, 4 cents net to 1.65 cents net a k. w. h., according to h. p. of motor and monthly consumption. Minimum charge of \$2 a month.	10	10
Georgetown, ...	For light: 13 cents gross a k. w. h., less discount of 6 cents a k. w. h. for payment within 10 days. Minimum charge of \$9 a year. No wiring or lamp renewals. For power: 13 cents gross a k. w. h., less discount of 5 cents a k. w. h. for payment within 10 days. Minimum charge of \$7.20 a year per h. p.	12	12
Groton, ...	For light: 15 cents gross a k. w. h. for first 49 k. w. h., 14 cents a k. w. h. from 50 to 99 k. w. h., 13 cents a k. w. h. for all over 100 k. w. h., with discount of 10% for payment within 10 days. Minimum charge of 75 cents a month. No wiring and no lamp renewals.	13.5	14.4
Groveland, ...	For light: 13 cents net a k. w. h. Minimum charge of \$9 a year. No wiring. Lamp renewals free. For power: 13 cents gross a k. w. h. for first 10 k. w. h., and 6 cents a k. w. h. for all over 10 k. w. h., with discount of 1 cent a k. w. h. for payment by 15th of month.	12	12
Hingham, ...	For light: 10 cents net to yearly customers; 14 cents net to summer residents. Minimum charge of 50 cents a month. No wiring or free renewals. For power: 10 cents net a k. w. h. on 24-hour service. To users of motors of less than 5 h. p., power not to be used between hours of 6 and 9 P.M., 7 cents a k. w. h.; to users of 5 h. p. motors or over, power not to be used between 6 and 9 P.M., 5½ cents a k. w. h. Charging electric vehicles, current not to be used between 6 and 9 P.M., 7 cents a k. w. h. Minimum charge for motor and charging service, \$1 a month. To any customer having a load of 8 h. p. or over, taking current directly from high tension side of line and erecting his own installation, 2½ cents a k. w. h. Load may include a limited number of lights, total load not to exceed 100 watts. Minimum charge for this service, \$10 a month. For cooking: 4 cents net a k. w. h. Minimum charge of \$1 a month.	10	10
Holden, ...	For light: 13 cents net a k. w. h. for first 100 k. w. h., 8 cents a k. w. h. for all over 100 k. w. h. Minimum charge of \$1 a month. No wiring and no free renewals. For power: 6 cents net a k. w. h.	12	12

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Holyoke, ...	For light: 8 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before 10th of month. Flaming arcs, 5 cents extra a k. w. h. for maintenance. Minimum charge of 50 cents a month, with discount of 8 cents for prompt payment. On contract: 16 c. p. lamp, 6 or 7 nights a week until 12 P.M., \$12 a year; 7 nights a week burning all night, \$24 a year, both with discount of 10% if paid on or before 10th of month; 8 c. p. lamps at one-half these prices, 24 c. p. lamps at 1½ times and 32 c. p. lamps at twice these prices; 4 c. p. lamp to 12 P.M., \$4.20 a year; 16 c. p. lamps in lunch carts, burning to 2 A.M., \$16 a year. For power: 5 cents gross a k. w. h., less discounts from 20 to 55%, according to amount of monthly bill. Net rates: 2.1 cents a k. w. h. for 50 h. p. average hourly use to 1.3 cents a k. w. h. for 750 h. p. average hourly use. Minimum monthly charge of 50 cents, with discount of 8 cents for payment by the 10th of month. Contract: from \$2.50 a month for ½ ampere to \$13.50 for 1½ amperes for 16-hour power.	6	6
Hudson, ...	For light: 13½ cents gross a k. w. h., less discount of 25% for payment within 15 days of date of bill and 15% for payment within 25 days. In Stow: 30 cents gross a k. w. h., with same discounts as in Hudson. Minimum charge of \$1 a month, subject to lighting discounts. Renewals free for carbon and gem lamps; other lamps at about 50% of cost. For power: 3.8 cents gross to 2.46 cents gross, less discount of 10% for payment by 15th of month, according to h. p. installation and monthly consumption. In Stow: from 8 cents gross to 5 cents gross, according to h. p. installation and monthly consumption, less discount of 10% for payment in 15 days. Minimum monthly charge, \$1 for each h. p. or fraction of a h. p. For cooking and heating: 5 cents gross a k. w. h., with discount of 20% for payment by 15th of month.	10 ¹	10 ¹
Hull, ...	For light: 20 cents net a k. w. h. To yearly customers a discount of 25%. Customers having a gross bill of \$50 or more a month will receive a discount of 20%. Any customer using electricity the entire 12 months of the year at a voltage of 2,200 to 2,300, metered at this voltage, and the department not furnishing any apparatus beyond meter, with amount of capacity required in either July or August not exceeding the capacity required in any of the other 10 months of the calendar year, and with a yearly consumption of 48,000 k. w. or more, will receive a discount of 68¼%. Minimum charge of \$5 a meter a year. Lamp renewals at cost. No wiring. For power: 6 cents net a k. w. h. for current consumed, in addition to a service charge of	20	20

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Hull — <i>Con.</i>	\$30 a season or year for each k. w. of capacity required; this rate allows use any time during the 24 hours. Any customer not using electricity from 7 P.M. to 12 midnight may use it at other times for 6 cents a k. w. h., with a minimum requirement of \$5 for season or year. For cooking: 3 cents net a k. w. h., with a minimum charge of \$5 a meter for season or year.		
Ipswich,	For light: 13 cents gross a k. w. h., with discount of 10% for payment on or before the 20th of month. Minimum monthly charge of 50 cents. Wiring at cost plus 10%. Lamp renewals free.	10.8	10.8
Littleton,	For light: 15 cents gross a k. w. h., with discount of 10% for payment on or before the 15th of month. Minimum monthly charge of 75 cents. Wiring at cost plus 10%. No free renewals. For power: 5.5 cents net a k. w. h. for first 100 k. w. h. per k. w. of demand, and 4.5 cents a k. w. h. for all additional k. w. h. This is on 5-year contract with not less than 15 k. w. maximum demand. Minimum monthly charge of \$75.	13.5	13.5
Mansfield,	For light: 13 cents gross to 8 cents a k. w. h., according to monthly consumption, less discount of 10% for payment on or before the 15th of month. By contract: 50 cents a month for each 16 c. p. lamp or its equivalent. Minimum monthly charge of \$1. No wiring or free renewals. For power: 7 cents gross to 2.6 cents, according to quantity consumed, less discount of 10% for payment on or before the 15th of month. Minimum monthly charge of \$1 a h. p. installed.	11.7	11.7
Marblehead,	For light: 13 cents gross a k. w. h., less discount of 2 cents a k. w. h. for payment on or before the 15th of month. Minimum monthly charge of 50 cents. No wiring. Renewals of carbon lamps free; tungstens at about cost. For power: 6 cents net a k. w. h. to 3.1 cents a k. w. h., according to quantity used. Minimum monthly charge of \$2. For heating: 5 cents net a k. w. h.	11	11
Merrimac,	For light: 20 cents gross a k. w. h., less discounts for payment by 15th of month, of 25% on bills of \$20 or less to 50% on bills from \$100 to \$250 a year; on bills of over \$250 special rates will be given. Minimum monthly charge of \$1. No wiring or lamp renewals. For power: to yearly customers, \$21 a year for 250 k. w. h. or less; for more than 250 k. w. h. a year, 8½ cents gross a k. w. h. to 4 cents a k. w. h., according to consumption, with discount to all customers of 10% for payment on or before the 15th of month.	15	15

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Middleborough,	For light: 15 cents gross a k. w. h., with discounts, for payment before 20th of month, of 5 to 30%, according to amount of monthly bill. Minimum charge of \$12 a year. By contract: $\frac{1}{2}$ cent an estimated lamp hour. No wiring or lamp renewals. For power: 10 cents net a k. w. h. to 2.5 cents net a k. w. h., according to monthly consumption, with discount of 5% on bills of \$5 or over for payment by 20th of month.	14.25	14.25
Middleton,	For light: 20 cents gross a k. w. h. with discount of 25% for prompt payment. Minimum charge of \$1 a month.	15	-
North Attleborough,	For light: 15 cents gross a k. w. h., with discount of 20% if paid by 16th of month. Minimum yearly charge for breakdown service, \$6 a k. w. connected transformer capacity, less current consumed, or meter rental of 50 cents net a month. No free wiring or lamp renewals. For power: 10 cents gross a k. w. h. or 7$\frac{1}{2}$ cents gross a h. p. h., with discounts of from 5 to 70%, according to monthly consumption, and a discount of 10% for payment by 16th of month. Minimum charge of \$1 a h. p. a month. Continuous service: 3.5 to 2.09 cents net a k. w. h., including prompt payment discounts, according to monthly consumption; or \$73.92 to \$44.32 a h. p. a year, according to h. p. demand.	12	13.5
Norwood,	For light: 9 cents net a k. w. h. Yearly rate: 15 cents a k. w. h. for primary usage, 4 cents a k. w. h. for secondary usage. Minimum monthly charge of \$1. No wiring. Lamp renewals free. For power: 13 cents net a k. w. h. for primary usage, 8 cents a k. w. h. for secondary usage and 4 cents a k. w. h. for remaining usage. Discount of 33$\frac{1}{3}$% on excess of \$25 a month. Customers having more than 10 k. w. demand, \$2 a k. w. demand plus 1.9 a k. w. h. for k. w. h. used.	9	9
Paxton,	For light: 8 cents net. Minimum charge of \$1 a month.	8	-
Peabody,	For light: 12 cents gross a k. w. h., in Peabody, less discount of 10% for payment on or before 15th of month. In Lynnfield 14 cents a k. w. h., with discount of 10% for payment on or before 15th of month. Flat rates: burning until 10 o'clock for 300 nights a year, 40 cents for a 40-watt lamp to \$1.95 for a 250-watt lamp; same lamps burning every night in the year, 45 cents to \$2.35 a month; burning until 11 o'clock, from 45 cents to \$2.45 for 300 nights a year, and 55 cents to \$2.95 a month for every night in the year; burning until 12 o'clock, from 55 cents to \$2.95 a month for 300 nights, and 65 cents to \$3.55 a month for every night; burning until 1 o'clock, add to the 12 o'clock rates the difference between the 11 and 12 o'clock rates. Minimum charge, \$6 a year. No wiring.	10.8 ¹	11.7 ²

¹ 12.6 cents in Lynnfield.² 13.5 cents in Lynnfield.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Peabody— <i>Con.</i>	Renewals free of standard 6, 10, 16 and 32 c. p. lamps. For power: 10 cents gross a k. w. h. for first 10 k. w. h. a month, 5 cents for first 200 k. w. h. in excess of first 10 k. w. h., ranging from this down to 1 cent a k. w. h. as monthly consumption increases, with discount of 10% for payment on or before 15th of month. Minimum charge of \$1 a month a k. w. of connected load.		
Princeton,	For light: 12 cents gross a k. w. h. for less than 100 k. w. h. and 10 cents a k. w. h. for 100 k. w. h. or over, less discount of 10% for payment by 10th of month. Minimum monthly charge of \$1. No wiring and no free renewals.	10.8	10.8
Reading,	For light: 12 cents gross a k. w. h. in Reading, 15 cents gross in North Reading, Lynnfield and Wilmington, with discount of 10% for payment on or before 15th of month. Minimum monthly charge in Reading of \$1 except in May, June, July and August, when it is 50 cents a month. In North Reading, Lynnfield Centre and Wilmington, \$1 a month throughout the year. No wiring. Free renewals of carbon and metallised lamps. For power: 8 cents net to 2½ cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1 on installations of 5 h. p. or less, 50 cents a h. p. on installations of over 5 h. p. For cooking and heating: 4 cents gross a k. w. h., less discount of 10% for payment on or before 15th of month. Minimum monthly charge of \$1.	10.8 ¹	10.8
Rowley,	For light: 12 cents gross a k. w. h., with discount of 16½% for payment on or before 10th of month. Minimum charge of \$9 a year. No wiring nor free renewals.	15	15
Shrewsbury,	For power: same rates as for light. For light: 12 cents gross a k. w. h. for first 100 k. w. h. a month, with discount of 10% for payment in 15 days; 10 cents a k. w. h. net for all over 100 k. w. h. Minimum charge of \$6 a year. No wiring nor free renewals.	10.8	13
Sterling,	For power: same rates as for light. For light: 10 cents net a k. w. h. to 6 cents net a k. w. h., according to monthly consumption. Minimum monthly charge of \$1. No wiring nor free renewals. For power: 6 cents net a k. w. h. to 3.7 cents net a k. w. h., according to monthly consumption. Monthly minimum charge of \$1 a h. p.	10	10
Taunton,	For light: 11 cents gross a k. w. h. for first 100 k. w. h. a month, 10 cents a k. w. h. for next 500 k. w. h. a month, and 9 cents a k. w. h. for all over 600 k. w. h. a month, with discount of 10% for payment by the 15th of month. Minimum charge of 75 cents a month. By contract: \$7 a month for one	9.9	13

¹ 13.5 cents in North Reading, Lynnfield Centre and Wilmington.

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Taunton — <i>Con.</i>	arc light, \$6 a month for each arc light if more than one is installed, \$3 a month for 100-watt tungsten, \$1.50 for a 60-watt tungsten or 24 c. p. carbon, \$1 for a 16 c. p. carbon lamp. No wiring. Renewals free for carbon lamps, at cost for tungsten lamps. For power: 6 cents gross a k. w. h. for first 100 k. w. h. a month, 4 cents for next 300 k. w. h. a month, 3 cents a k. w. h. for next 500 k. w. h. a month, 2½ cents a k. w. h. for next 1,000 k. w. h. a month, 2 cents a k. w. h. for next 3,000 k. w. h. a month and 1½ cents a k. w. h. for all additional k. w. h., with discount of 10% for payment by the 15th of the month. Minimum charge of 75 cents a month for first h. p. or fraction thereof, and 50 cents for each additional h. p. installed. For heating: 4½ cents gross a k. w. h., with discount of 10% for payment in 15 days. Minimum charge of 75 cents a month.		
Templeton.	For light: 11 cents net a k. w. h. Minimum monthly charge of \$1 for first meter, 50 cents for each additional meter installed. No wiring. Renewals at cost. For power: 8 cents net a k. w. h. for first 100 k. w. h., 6 cents a k. w. h. for second 100, and 5 cents a k. w. h. for all over 200 k. w. h. Minimum monthly charge of \$1 for first h. p. installed and 50 cents for each additional h. p.	11	11
Wakefield.	For light: 18 cents gross a k. w. h., with discount of 3 cents a k. w. h. for payment on or before 15th of month. Store window lighting: every night until 9 o'clock, commercial lights burning until 12 o'clock, 3 or more arc lights, 18 cents gross, with discount of 6 cents for prompt payment. Moving picture theatres: 13 cents a k. w. h., with discount of 3 cents a k. w. h. Signs: 10 cents a k. w. h., with discount of 3 cents a k. w. h. Minimum monthly charge of \$1. No wiring nor free renewals. For power: 10 cents gross a k. w. h. to 6 cents a k. w. h., according to monthly consumption, less discount of 3 cents a k. w. h. for payment on or before 15th of month. Minimum monthly charge of 75 cents a h. p. on from 1 to 3 h. p., \$2.50 on 3 to 10 h. p. and \$3 on 10 to 20 h. p.	12	15
Wellesley.	For light: 10 cents gross a k. w. h., less discount of 15% for payment on or before 15th of month. Minimum charge of \$10 a year. Yearly lighting rates: a fixed charge of \$60 a year for each k. w. of demand up to and including 15 k. w., \$36 for each k. w. of demand exceeding 15 and including 55, \$30 for each k. w. of demand exceeding 55, plus charges for current of 5 cents a k. w. h. up to and including 1,500 k. w. h. a month, 3 cents a k. w. h. for all current exceeding 1,500 k. w. h. and including 5,500 k. w. h., and 2½ cents a k. w. h. for all exceeding 5,500 k. w. h.	8.5	9

MUNICIPALITY.	Prices.	MAXIMUM NET PRICE PER K. W. H. (CENTS).	
		1914.	1913.
Wellesley — <i>Con.</i>	a month. No wiring. Carbon lamps renewed free, tungsten lamps at reduced prices. For power: 6 cents gross a k. w. h. for less than 200 k. w. h. and 5 cents a k. w. h. for all in excess of 200 k. w. h., less a discount of 15% for payment on or before the 15th of the month. Minimum monthly charge of \$10 a year for each meter.		
West Boylston, . .	For light: 12 cents net a k. w. h. for first 100 k. w. h. a month; 8 cents a k. w. h. for all in excess of 100 k. w. h. No wiring nor lamp renewals.	12	12
Westfield, ...	For power: 4 cents net a k. w. h. For light: 7 cents net a k. w. h. Are lights: \$5 a month for each light. No wiring. No free lamp renewals. For power: 4 cents net a k. w. h. for first 500 k. w. h. a month, 3 cents a k. w. h. for 500 to 2,000 k. w. h., and 2 cents a k. w. h. for 2,000 k. w. h. or over.	7	7

Street Lighting by Municipal Plants.

The statutes relating to municipal light plants prescribe that the excess of the estimated annual expense (including the gross expense of operation, maintenance and repair, interest on the debt created to pay for the plant, depreciation, sinking fund or debt requirements, and loss if any, in the operation of the plant during the preceding year) over the estimated income from sales to private consumers shall be included in the annual appropriations for maintenance and in the tax levy. For this excess, which it must thus raise by taxation, the city or town receives its street and in some cases its public building lighting. In some instances electricity furnished to public buildings is metered, charged at the same rates as to private consumers, and paid out of other appropriations in the same manner as though the plants were privately owned. In some instances also specific appropriations are made for street lighting, presumably with the number and type of lamps to be supplied in view. For these reasons, while it is desirable to know from the standpoint of the city or town as a municipal corporation what it is getting for the money raised for the plant by taxation, and on a basis comparable with the cost to it of lighting its buildings and streets if served by a privately owned plant,

such information can be obtained only by estimating the electricity used in public buildings when not measured, and computing the cost per street lamp based on the average number of lights used per day and apportioned between different types of lamps according to the energy theoretically necessary to supply them. In the four pages following, the data used in arriving at these results and the results themselves will be found tabulated.

The second table is devised upon the theory that for all its expenditure the municipality receives only its street lighting and the income from its commercial business, and that the cost of the former to the city or town is the difference between such income and the entire cost of carrying on the business. Obviously such cost is affected by the profit or loss on the commercial lighting.

The following table shows the number of street lights and their wattage installed on June 30, 1914, and the average number in use throughout the year ending June 30, 1914, with the average number of days and hours the same were burned in the municipalities named:—

Street Lights — Operation.

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Ashburnham, ...	127	40	127	5.1	27.2
Belmont, ...	346	53	411	6.1	28.3
Boylston, ...	65	250			
	53	40	88	5.8	24.0
	34½	60			
	534½	50			
Braintree, ...	90	100	670	9.0	28.9
	45	225			
	158	40	158		
Chicopee, ...	213	305	269	10.6	30.4
	53	330			
Concord, ...	966	50	966	10.8	30.4
	42	40			
Danvers, ...	116	75	697	9.8	29.1
	540	100			
	62	528	62		
Georgetown, ...	232	40	240	5.4	29.0
	9	75			
Groton, ...	222	50	222	5.2	27.5
Groveland, ...	256	75	256	5.8	27.7
	568½	50			
Hingham, ...	5¼	112	583	6.2	29.6
	9½	350			
Holden, ...	153	40	153	5.5	26.6
	33	50			
	2	60			
	1	75			
Holyoke, ...	4	100	388		
	311	125		10.9	30.4
	32½	250			
	452½	400	453		
	4	500			
	399¾	50			
Hudson, ...	34	75	434	6.9	30.4
	60½	450			
	2	750	5		

MUNICIPALITY.	Number of Public Lamps.	Wattage.	Average Daily Number.	Number of Hours per Night.	Number of Nights per Month.
Hull, ...	450 $\frac{1}{2}$ 11 80	50 395 40	473	6.7	30.3
Ipewich, ...	710 13	60 460	790 13	8.5	30.4
Littleton, ...	100 1	50 60	101	4.9	27.8
Nansfield, ...	390 31	40 250	421	10.6	30.4
Marblehead, ...	26 $\frac{1}{2}$ 179 38 $\frac{1}{2}$ 158 $\frac{1}{2}$	40 75 112 350	244 158	11.2	30.4
Merrimac, ...	1 330 $\frac{1}{2}$ 5 1	40 60 50 250	333 6	5.8	29.2
Middleboro, ¹	11 33 152	500 40 50	11	8.8	29.9
Middleboro, ²	2 5 6	100 250 500	185 6	5.1	27.4
Rock, North and South Middleboro, ...	95 55	40 55	79 55	6.1 6.0	30.4 29.6
Middleton, ...	757	50	757	6.2	29.3
North Attleborough, ...	495 $\frac{1}{2}$ 62	40 75	611	11.4	30.4
Norwood, ...	53 $\frac{1}{2}$ 41 43	200 65 40	41	4.1	23.0
Paxton, ...	2 2	125 250	47	6.1	27.3
Peabody, ...	178 429 58 74	40 40 125 320	178 — — —	10.7 10.7	27.3 30.4
Princeton, ...	117 51	75 40	107 50	5.6 5.1	30.4 28.1
Lynnfield, ...	211	40	207	5.1	28.1
North Reading, ...	255	40	253	5.4	28.2
Reading, ...	369 12 54 2	60 100 170 350	349	9.9	30.4
Reading, ...	224 425 65	40 40 75	224 415 65	4.8 5.4 7.1	24.3 24.9 26.8
Rowley, ...	1,247 $\frac{1}{2}$ 1 $\frac{1}{2}$ 55 $\frac{1}{2}$	50 75 250	1,322	10.6	30.4
Shrewsbury, ...	6 113 $\frac{1}{2}$ 26	350 400 460	172	5.1	26.3
Sterling, ...	145 $\frac{1}{2}$ 221 479	475 50 125	535	8.6	29.3
Taunton, ...	22 20 20 810 5	250 425 40 50 100	953	9.6	30.5
Templeton, ...	158 10 267	100 200 40	258	6.5	27.8
Wellesley, ...	161 1 48	75 80 495	142	10.6	30.4
West Boylston, ...	114	500	162		

¹ All night, arc and incandescent.² 12 o'clock, arc and incandescent.

The following table is compiled to indicate, as nearly as may be from the data available, the cost per lamp, for the year ending June 30, 1914, of the electric street lights in the municipalities named, determined by the items shown and upon the average daily number of lights used during the year, as given in the preceding table. Obviously such cost is affected by the profit or loss on the commercial business. The apparent loss in operating is the difference between the operating expense and the income from private consumers. Interest is computed upon the total investment at the beginning of the year, at the rate paid upon the bonds or notes, and depreciation upon the same amount at the rate of 3 per cent. The value of electricity supplied to municipal buildings is allowed at a fair amount, as determined and stated by the respective managers. Whenever the street lights are of different wattages, the total cost obtained in the manner indicated is apportioned to each kind, according to the amount of energy theoretically necessary under average conditions to maintain the lights at the standard candle power.

MUNICIPALITY.	Net Loss in Operation.	Interest.	Depreciation.	Other Cost Items.	Total.	Less supplied Public Buildings.	Capacity in Candle Power.	Capacity in Watts.	Cost of Street Lamps per Year.
Ashburnham,	\$320 66 ¹	\$704 00	\$480 00	\$500 00	\$1,363 34	\$165 00	32	40	\$9 43
Belmont,	1,379 23	2,171 72	1,628 79	-	5,179 74	682 15	40	53	6 92
Boylston,	52 45	377 80	273 30 ²	-	703 55	75 64	32	250	32 65
Braintree,	516 82 ¹	5,806 32	4,548 18 ²	414 28	10,249 96	290 09	60	40	5 99
Chicopee,	2,560 47 ¹	12,321 36	9,082 81 ²	187 79	18,981 49	3,692 39	40	60	10 63
Concord,	4,139 98 ¹	5,938 80	3,557 74 ²	304 05	5,660 61	801 85	80	100	21 26
Danvers,	7,602 67 ¹	6,245 48	4,684 11	-	3,328 92	434 77	32	225	52 54
Georgetown,	1,426 11	640 00	480 00	-	2,546 11	96 03	1,200	40	6 89
Groton,	1,218 95	919 23	711 66	-	2,849 84	312 20	40	305	52 53
Groveland,	803 39	744 75	463 98 ²	-	2,012 12	54 54	60	330	56 83
Hingham,	2,030 03	2,200 39	1,174 79 ²	-	5,405 21	244 10	32	50	5 03
Holden,	724 22 ¹	611 36	458 52	-	345 66	491 99	40	75	18 45
Holyoke,	108,964 42 ¹	34,264 07 ²	24,384 98 ²	-	28,212 16	491 99	60	112	17 89
Hudson,	4,114 82 ¹	3,890 02	2,838 82 ²	91 49	2,755 51	609 30	40	50	7 92
Hull,	515 07 ¹	8,266 85	5,241 92 ²	211 76	13,205 46	-	280	350	55 72
									-
									4 13
									7 73
									46 36
									24 56
									194 00

Ipawich, ...	1,148 51	2,940 44	2,205 33	436 88	6,731 16	463 85	16	90	7 49
Littleton, ...	587 21	700 00	410 48 ²	6 39	1,704 08	296 43	1,890	40	5 00
Manassas, ...	1,200 36 ¹	4,293 72	3,220 30	646 08	6,959 72	705 66	40	50	57 46
Marblehead, ...	364 05	7,532 32	5,534 25 ²	42 75	13,473 37	1,931 97	50	60	13 79
Merrimac, ...	271 24 ¹	889 04	646 78	—	1,264 58	180 00	32	40	16 75
Middleborough, ...	9,149 85 ¹	4,325 63 ²	3,235 55 ²	947 82	—	890 80	200	260	10 71
Middleton, ...	283 45	131 25	135 00	—	609 78	98 60	32	40	66 18
North Attleborough, ...	6,005 59 ¹	5,425 36	4,076 98 ²	194 96	3,718 78	1,043 61	60	55	17 39
Norwood, ...	9,901 86 ¹	3,940 96	1,724 13 ²	—	—	630 82	1,200	360	11 51
Paston, ...	24 88 ¹	290 00	160 00	—	325 14	14 28	16	60	54 39
Pembury, ...	4,767 83	7,135 52	5,724 42	—	17,647 77	2,204 58	90	60	3 27
Princeton, ...	296 25	650 23	572 71	—	1,496 24	—	90	75	3 27
Reading, ...	6,463 90 ¹	7,557 12	5,408 77 ²	215 79	6,717 78	591 03	32	40	14 01
Rowley, ...	566 39	728 04	546 03	86 40	1,926 86	93 45	32	40	1 89
Sterling, ...	1,131 08 ¹	1,468 72	1,148 14 ²	—	1,506 81	303 19	60	40	1 88
Sterling, ...	444 33 ¹	680 34	480 24	6 40	723 65	99 47	40	75	5 70
Taunton, ...	14,776 18 ¹	15,312 52	10,447 06 ²	2,012 25	12,995 65	3,306 27	200	250	9 50
							280	350	16 16
							320	400	19 12
							—	460	33 08
							—	480	43 04
							—	480	8 18
							—	480	2 80
							—	480	9 60
							—	480	2 86
							—	480	4 52
							—	480	14 73
							—	480	23 67
							—	480	27 13
							—	480	28 01

¹ Gain in operating accounts.² Depreciation less jobbing and other income received.³ Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant assets are of the total combined plant, as shown by the books.⁴ For 3 months only.⁵ For 5 months only.⁶ Lamps not in use for 8 months, station burned.⁷ North Reading and Lynnfield.⁸ Wilmington.⁹ Reading.

MUNICIPALITY.	Net Loss in Operation.	Interest.	Depreciation.	Other Cost Items.	Total.	Less supplied Public Buildings.	Capacity in Candle-power.	Capacity in Watts.	Cost of Street Lamps per Year.
Templeton, ...	383 46 ¹	1,302 42	930 30	53 28	1,402 54	73 15	40	50	6 02
Wakefield, ...	646 58 ¹	4,348 72 ²	2,832 63 ²	36 56	6,591 33	1,117 51	100 200 330	50 125 250 425	6 86 17 14 34 32 58 32
Wellesley, ...	3,616 01 ¹	3,422 76	2,507 07	63 90	2,437 72	739 32	16 25 25 32 32 100	50 68 68 32 40 200	2 02 2 78 1 29 1 61 4 03 8 06
West Boylston, ...	700 91	942 12	706 59	-	2,409 62	77 24	50	40	9 04
Westfield, ...	456 94 ¹	4,209 65 ²	3,350 43 ²	408 92	7,602 06	1,401 08	- - -	75 80 488 500	4 72 4 96 31 21 35 32

¹ Gain in operating accounts.² Interest and depreciation here stated are the same per cent. of total interest and depreciation as electric plant assets are of the total combined plant, as shown by the books.

The towns of Middleborough, Wakefield and Westfield and the city of Holyoke operate gas plants, the first named since Oct. 31, 1893, the second since Aug. 7, 1894, the third since June 1, 1899, and the last since Dec. 15, 1902.

The plant at Middleborough makes water gas, that at Westfield coal gas and those at Holyoke and Wakefield coal and water gas.

During the year 1914 four examinations were made by the State inspector for candle power and purity in Middleborough, thirteen in Wakefield, eleven in Westfield, thirteen in Holyoke. Impurities prohibited by statute were found once in Middleborough, four times in Wakefield and three times in Westfield. The candle power was found below the legal standard three times in Wakefield.

The average price received in Holyoke for gas sold in the year ending June 30, 1914, was \$0.996 per thousand; in Middleborough, \$1.59; in Wakefield, \$1.27; and in Westfield, \$1. The maximum net prices in the cities and towns named on June 30, 1914, were Holyoke, \$1; Middleborough, \$1.50; Wakefield, \$1.20, and Westfield, \$1 per thousand cubic feet. The cost of gas during the same period, computed by the method applied to the cost of electric lighting in the table on page 260 was, in Holyoke, \$107.8; in Middleborough, \$1.99; in Wakefield, \$116.9; in Westfield, \$0.81.

INSPECTION OF GAS AND GAS METERS.

Gas Inspection.

Following the statutory requirement that the gas shall be tested with a burner best adapted to it, which is at the same time suitable for domestic use, the Board has continued the use of the following burners in candle-power determinations: the Sugg's Argand burner, sizes D, old style, and D and F, new style, with six or seven inch chimney, for coal gas, low candle-power water gas and mixed coal and water gases; the Bray "slit-union" jet, open burner, for the higher candle-power water gases; a small, one-foot size, iron tip, open burner for oil gases, and the von Schwarz "Perfection," three-quarters and one-foot sizes, for acetylene gas.

Of the 594 inspections made during the year ending Dec. 31, 1914, including those of gas supplied by municipal plants, 251 were made by the chief inspector.

The following tables contain the data obtained by these examinations. For convenience of comparison the oil-gas and acetylene-gas companies are shown in separate tables. In the ammonia column, 1.— means that the gas did not contain as much as one grain of ammonia per hundred cubic feet.

Coal-gas Companies.

COMPANY.	Number of Inspections made.	CANDLE POWER.			GRAINS PER ONE HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Adams, ...	6	17.65	18.0	17.4	7.11	1.—
Amesbury, ...	4	20.40	24.5	16.9	10.45	1.—
Amherst, ...	5	21.80	24.5	19.6	10.44	1.—
Arlington, ...	8	17.50	18.5	16.2	11.37	1.61
Athol, ...	6	18.11	19.8	16.3	7.78	1.—
Attleboro, ...	9	17.06	18.0	16.2	18.47	1.—
Beverly, ...	8	23.54	18.0	15.9	23.14	1.—
Blackstone, ...	2	18.60	20.6	16.6	9.05	1.—
Boston, ...	24	18.46	19.4	17.1	19.25	1.—
Brockton, ...	11	17.29	18.6	16.3	12.14	1.—
Cambridge, ...	21	17.34	18.4	16.6	17.22	1.—
Charlestown, ...	15	17.24	18.6	16.2	19.86	1.—
Citizens' (Nantucket), ...	2	17.25	17.7	16.8	17.75	1.—
Citizens' (Quincy), ...	10	17.35	18.6	16.7	20.90	1.—
Clinton, ...	6	17.78	18.0	16.4	8.86	1.—
Dedham, ...	10	16.92	18.9	16.5	19.67	1.—
East Boston, ...	27	16.96	17.8	16.1	17.57	1.—
Easthampton, ...	6	16.68	17.3	16.4	27.25	1.—
Fall River, ...	14	17.54	18.9	16.0	10.84	1.—
Fitchburg, ...	10	16.61	18.1	15.1	19.28	1.86
Frammingham, ...	8	18.62	19.4	18.1	7.22	1.—
Gardner, ...	6	17.55	19.6	14.3	7.03	1.—
Gloucester, ...	9	17.07	17.8	16.6	22.09	1.—
Greenfield, ...	6	18.45	19.0	18.0	9.46	1.—
Haverhill, ...	11	18.15	19.4	16.8	8.16	1.—
Holyoke, ¹	13	17.81	23.2	16.2	16.51	1.—
Ipswich, ...	3	20.60	22.4	17.0	4.00	1.—
Lawrence, ...	15	18.05	19.2	16.8	15.15	1.—
Leominster, ...	6	18.63	19.1	18.3	8.60	1.—
Lexington, ...	3	17.56	17.9	17.1	8.96	1.53
Lowell, ...	17	16.82	17.6	16.1	19.17	1.—
Lynn, ...	16	17.05	17.7	16.6	16.39	1.—
Malden, ...	17	17.38	18.3	16.4	21.56	1.—
Marlborough, ...	5	18.10	18.8	17.4	7.74	1.—
Middleborough, ¹	4	19.82	21.3	19.0	10.02	1.—
Milford, ...	5	17.20	18.1	16.7	20.42	1.—
Natick, ...	6	18.35	18.7	17.9	9.38	1.—
New Bedford, ...	9	16.92	17.4	16.4	19.35	1.—
Newburyport, ...	8	17.00	17.7	16.1	19.75	1.55
Newton, ...	14	17.77	18.5	16.9	19.44	1.—
North Adams, ...	9	18.50	19.5	17.8	7.27	1.—
Northampton, ...	14	17.00	18.9	15.8	12.45	1.—
North Attleborough, ...	9	16.90	17.4	16.3	17.66	1.20
Norwood, ...	9	16.39	17.6	15.2	21.64	1.—
Old Colony, ...	9	16.87	17.8	14.6	16.28	1.—

¹ Municipal plant.

Coal-gas Companies — Concluded.

COMPANY.	Number of Inspections made.	CANDLE POWER.			GRAINS PER ONE ¹¹ HUNDRED FEET OF GAS OF —	
		Average.	Highest.	Lowest.	Sulphur.	Ammonia.
Otis (Ware), ...	6	16.83	18.4	14.8	14.05	4.28
Pittsfield, ...	9	18.42	19.6	17.1	12.50	1.—
Plymouth, ...	4	16.62	17.9	15.0	12.00	1.15
Salem, ...	10	16.42	17.2	15.2	17.90	1.—
Spencer, ...	6	17.80	18.5	17.3	7.24	1.—
Springfield, ...	18	17.06	18.3	15.2	19.99	1.—
Suburban (Revere), ...	13	17.03	17.7	16.0	23.18	1.—
Taunton, ...	9	16.59	16.9	16.2	23.62	3.99
Vineyard (Oak Bluffs), ...	2	17.15	17.3	17.0	11.40	1.—
Wakefield, ¹	13	16.24	17.4	15.4	12.79	7.45
Webster, ...	11	20.92	26.5	18.1	9.12	1.—
Westfield, ¹	11	16.95	16.1	17.9	23.39	1.—
Williamstown, ...	4	18.00	19.4	17.0	7.60	1.—
Woburn, ...	8	16.90	17.8	16.0	15.85	1.40
Worcester County, ...	6	18.28	18.8	17.8	9.20	1.—
Worcester, ...	18	17.42	18.7	16.6	19.30	1.—

Oil Gas.

COMPANY.	Number of Inspections made.	Average Candle Power.
Edison of Brockton (at Stoughton), ...	2	37.65

Acetylene Gas.

Hyannis, ...	2	219.6
Marion, ...	2	198.4
Vineyard Haven, ...	2	193.9

Deficient Candle Power.

[Legal standard, 16 minimum.]

COMPANY.	Total Number of Inspections.	Candle Power.	Date.
Beverly, ...	8	15.9	Feb. 20
Fitchburg, ...	10	15.1	Dec. 4
Gardner, ...	6	14.3	Nov. 5
Northampton, ...	14	15.8	June 5
Norwood, ...	9	15.2	Mar. 31
Old Colony, ...	9	14.6	Dec. 24
Otis (Ware), ...	6	14.8	Feb. 6
Plymouth, ...	4	15.0	Dec. 10
Salem, ...	10	15.2	Oct. 21
Springfield, ...	18	15.2	Dec. 4
Wakefield, ¹	13	15.6	Apr. 10
Wakefield, ¹	—	15.4	Apr. 25
Wakefield, ¹	—	15.9	July 24

¹ Municipal plant.

Excess of Sulphur in Grains per 100 Cubic Feet.

[Legal maximum, 30 grains.]

COMPANY.	Total Number of In- spections.	Candle Power.	Date.
East Boston, ...	27	30.8	Sept. 1
Easthampton, ...	6	33.0	May 22
Fitchburg, ...	10	30.5	Mar. 27
Malden, ...	17	43.0	Jan. 27
Malden, ...	—	32.9	Mar. 4
Suburban, ...	13	30.9	Jan. 17
Suburban, ...	—	37.7	Feb. 7
Suburban, ...	—	40.9	Feb. 26
Westfield, ¹	11	33.6	Jan. 21
Westfield, ¹	—	37.1	Feb. 4
Westfield, ¹	—	33.9	Apr. 9

Excess of Ammonia in Grains per 100 Cubic Feet.

[Legal maximum, 10 grains.]

Otis (Ware), ...	6	11.2	Aug. 27
Wakefield, ¹	13	18.2	Jan. 28
Wakefield, ¹	—	23.8	May 28
Wakefield, ¹	—	20.4	July 10
Wakefield, ¹	—	12.0	Aug. 11

Sulphuretted Hydrogen.

[Legal standard, none allowed.]

COMPANY.	Total Number of In- spections.	Date.
Amesbury, ...	4	Dec. 22
Amherst, ...	5	May 21
Brockton, ...	11	Aug. 19
Citizens' (Nantucket), ...	2	July 9
Clinton, ...	6	Dec. 29
Framingham, ...	8	Oct. 8
Middleborough, ¹	4	Dec. 17
Pittsfield, ...	9	Nov. 6
Vineyard (Oak Bluffs), ...	2	July 8
Webster (at Southbridge), ...	11	Oct. 23
Worcester, ...	18	Feb. 3

¹ Municipal plant.

EUDIOMETRIC ANALYSES.

The following eudiometric analyses have been made during the year: —

Number.	COMPANY.	Date.	Candle Power.	Illuminants.	Marsh Gas.	Hydrogen.	Carbonic Oxide.	Nitrogen.	Oxygen.	Carbonic Acid.
207	Attleborough, . . .	Mar. 11	16.9	4.76	35.13	51.20	6.61	1.02	-	1.28
204	Brookton, ...	Nov. 20	16.9	8.63	22.23	41.65	21.26	2.54	-	3.69
197	Charlestown, . . .	Jan. 30	17.2	4.39	34.56	49.46	6.69	3.38	-	1.52
195	Chelsea Division, East Boston.	Jan. 28	16.5	8.28	18.32	42.71	20.75	4.51	0.50	4.93
196	East Boston, . . .	Jan. 28	16.6	9.40	21.35	39.67	17.52	6.34	0.62	5.10
199	Fall River, ...	May 27	16.8	7.41	19.44	45.41	23.53	1.10	-	3.11
201	Framingham, . . .	June 9	18.1	9.91	13.92	37.76	33.64	0.98	-	3.79
203	Gardner, ...	Nov. 5	14.3	12.55	10.72	27.93	22.04	19.31	-	7.45
205	Holyoke, ...	Feb. 4	17.3	7.80	28.51	47.58	12.81	1.37	-	1.93
208	Lexington, ...	Sept. 16	17.1	11.93	17.04	32.89	31.49	2.69	-	3.96
198	Milford, ...	Mar. 26	-	6.81	33.45	50.34	8.20	-	-	1.20
202	Nantucket, ...	Aug. 22	16.8	3.33	36.24	51.68	7.27	-	-	1.48
200	Northampton, . . .	June 5	15.8	7.89	24.30	40.43	19.57	3.51	-	4.30
206	Worcester, ...	Feb. 3	17.3	5.37	31.97	46.11	8.74	5.69	0.25	1.87

Numbers 195 and 196 were samples taken one and one-half hours apart at the testing stations of the East Boston Gas Company. It is to be noted that the candle power at the Chelsea station was taken with a Sugg's Argand burner, D size, old style, and a six-inch chimney, and at the East Boston station with a Sugg's F size, new style, and six-inch chimney; at the Chelsea station this latter burner gave 15.9 candle power. Number 200 was a sample taken at consumer's house at the end of a high-pressure main in investigating complaint of poor service. Number 203 was taken at a routine inspection showing low candle power. Numbers 199, 201 and 204 were taken at routine inspections after changes had been made in method of manufacture of the gas supplied. The other samples were analyzed for information.

A study of the inspections of the companies made during the five years from 1910 to 1914, inclusive, shows the following facts:—

	1910.	1911.	1912.	1913.	1914.
Number of inspections made, ...	890	899	876	821	594
Number of companies subject to inspection, ...	68	68	68	66	66
Number of companies showing deficiency in candle power, ...	25	19	20	22	11
Highest candle power, not including oil-gas and acetylene-gas companies, ...	27.7	28.4	24.4	24.8	26.5
Lowest candle power, not including oil-gas and acetylene-gas companies, ...	10.6	12.9	11.7	12.9	14.3
Average candle power, not including oil-gas and acetylene-gas companies, ...	18.00	18.26	18.46	17.96	17.68
Average candle powers:—					
Coal gas, 13 companies, ...	16.89	16.88	17.04	16.86	16.96
Water gas, 19 companies, ...	20.18	20.00	19.62	19.00	18.74
Mixed coal and water gas, 31 companies, ...	17.89	17.99	18.34	17.66	17.33
Number of companies showing sulphuretted hydrogen, ...	14	22	22	18	11
Number of companies showing excess of sulphur, ...	1	7	13	8	6
Number of companies showing excess of ammonia, ...	3	6	7	3	2
Largest amount of ammonia, ...	19.2	19.2	20.6	24.6	23.8
Smallest amount of ammonia, ...	1.—	1.—	1.—	1.—	1.—
Average amount of ammonia, ...	1.17	1.20	1.28	1.17	1.09
Oil-gas company:—					
Highest candle power, ...	45.2	39.6	46.0	40.9	44.8
Lowest candle power, ...	18.0	32.5	31.5	34.3	30.5
Average candle power, ...	20.94	30.79	37.77	37.07	37.65
Number showing sulphuretted hydrogen, ...	3	2	—	—	—

Gas Meter Inspection.

From Nov. 30, 1913, to Nov. 30, 1914, inclusive, there were 80,428 meters inspected, including 21,276 prepayment meters, as compared with 88,279 during the preceding twelve months. Of these 21,276 prepayment meters there were 6,731 three lights, 14,484 five lights, 53 ten lights, 6 twenty lights, 1 thirty light and 1 fifty light. Meters which pass inspection are sealed on the top with a brass badge having the inspection number and a wax seal bearing the date; in addition, the fronts and backs are sealed, thus preventing the opening of the meters. Whenever meters are opened for any purpose they must be again tested and sealed before being placed in use by the company. Of the meters examined in the year ending Nov. 30, 1914, 287 were known as complaint meters, the others being new or recently repaired. The following table exhibits a comparison of the number inspected annually during five years:—

	1910.	1911.	1912.	1913.	1914.
Complaint meters, .	328	457	446	359	287
Total number, .	82,643	86,730	90,791	88,279	80,428

Six meter provers and three experimental wet meters for photometric use were calibrated during the year.

COMPLAINT METERS.

Of complaint meters, 287 were inspected during the year ending Nov. 30, 1914, as compared with 359 in the preceding year ending Nov. 30, 1913. Of these, 1 would pass gas but would not register. The average error of the remaining 286 meters was .76 per cent. fast; 86, or 30.07 per cent., were fast, the average error being 5.12 per cent.; 31, or 10.84 per cent., were slow, the average error being 7.98 per cent.; 169, or 59.09 per cent., were correct within the legal limits, being no more than 2 per cent. fast or slow.

Of the fast meters, 66 registered between 2 and 5 per cent., 13 between 5 and 10 per cent., 5 between 10 and 15 per cent., 1, 17 per cent., and 1, 22 per cent. fast. Of the slow meters, 17 registered between 2 and 5 per cent., 9 between 5 and 10 per cent., 4 between 10 and 15 per cent., and 1, 67 per cent. slow.

A more detailed statement of the meter-testing work appears in the following financial statement for the year ending Nov. 30, 1914: —

NUMBER OF EACH SIZE, AND FEES FOR TESTING METERS.				
Number.	Size.			Fees.
3,	2 lights,	} at 25 cents, . . .	.	\$18,704 00
23,242,	3 lights,			
51,571,	5 lights,			
3,621,	10 lights,	} at 30 cents, . . .	.	1,629 30
1,130,	20 lights,			
457,	30 lights,			
20,	45 lights,			
169,	50 lights,			
34,	60 lights,	} at 50 cents, . . .	.	61 00
52,	80 lights,			
70,	100 lights,			
22,	150 lights at 90 cents,	.	.	19 80
20,	200 lights at \$1.25, .	.	.	25 00
4,	250 lights at \$1.50, .	.	.	6 00
7,	300 lights at \$1.70, .	.	.	11 90

Number.	Size.	Fees.
1, . . .	400 lights at \$2, ...	\$2 00
5, . . .	500 lights at \$2.50, ...	12 50
3, . . .	photometer meters, at \$2, ...	\$20,471 50
1, . . .	2-foot meter prover, at \$5, ...	6 00
3, . . .	5-foot meter provers, at \$6.50, ...	5 00
2, . . .	10-foot meter provers, at \$9, ...	19 50
80,437		\$20,520 00

OPERATING ACCOUNTS.

Income, 80,428 meters, 3 photometer meters and 6 meter provers, . . .	\$20,520 00
Expenses, including salaries of gas and gas meter inspectors, . . .	13,647 98
Balance, ...	\$6,872 02

CASH ACCOUNT.

Received for meters, etc., tested, ...	\$20,518 75
Fees advanced for meters not tested, ...	1 10
Received for interest on bank balances, ...	13 33
	\$20,533 18
Paid treasurer:—	
December, 1913, ...	\$1,624 62
January, 1914, ...	1,417 68
February, 1914, ...	1,321 83
March, 1914, ...	1,352 09
April, 1914, ...	1,431 85
May, 1914, ...	2,277 59
June, 1914, ...	2,181 34
July, 1914, ...	2,415 60
August, 1914, ...	1,593 19
September, 1914, ...	1,366 82
October, 1914, ...	1,756 69
November, 1914, ...	1,793 88
	\$20,533 18

TESTING OF ELECTRIC METERS.

The testing of electric meters upon the request of customers or companies, under authority of sections 36 and 37 of chapter 121 of the Revised Laws, as amended by section 190 of chapter 742 of the Acts of 1914, has been continued with the same regulations and the same expert assistance as heretofore. The following table exhibits a comparison of the number inspected during the years the law has been in force:—

1901.	1902.	1903.	1904.	1905.	1906.	1907.	1908.	1909.	1910.	1911.	1912.	1913.	1914.
6 ¹	8	29	67	50	36	29 ²	35	42	33	52	39	28	30

¹ For six months.² To November 30.

The results of the inspections during the year ending Nov. 30, 1914, are shown in the following table:—

IN- SPECTION NUMBER.	Capacity of Meter (Amperes).	AT ONE-FIFTH LOAD.		AT ONE-HALF LOAD.		AT FULL LOAD.	
		Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.	Per Cent. Fast.	Per Cent. Slow.
461, . . .	5	.1	—	.1	—	.7	—
462, . . .	5	.7	—	.3	—	.1	—
464, . . .	5	—	—	.2	—	1.2	—
466, . . .	5	3.1	—	3.1	—	2.3	—
475, . . .	5	.6	—	—	2.6	—	1.8
478, . . .	5	—	.7	.2	—	1.8	—
479, . . .	5	—	2.2	—	.4	.3	—
480, . . .	5	1.6	—	2.2	—	2.5	—
484, . . .	5	1.5	—	—	.5	—	.1
459, . . .	10	— ²	— ²	— ²	— ²	.8	—
460, . . .	10	1.9	—	2.9	—	.9	—
465, . . .	10	—	1.9	—	1.0	—	.7
469, . . .	10	2.9	—	1.5	—	2.5	—
481, . . .	10	—	.2	—	.1	.9	—
483, . . .	10	—	1.7	—	.3	—	.4
486, . . .	10	— ¹	—	.7	—	.7	—
463, . . .	15	—	.3	—	1.6	.8	—
467, . . .	25	—	2.3	—	1.4	—	1.3
470, . . .	25	— ²	— ²	— ²	— ²	1.0	—
457, . . .	50	— ²	— ²	— ²	— ²	.5	—
485, . . .	50	— ²	— ²	— ²	— ²	—	1.5
468, . . .	75	2.1	—	1.2	—	.6	—
482, . . .	75	—	.9	.1	—	.7	—
458, . . .	150	— ²	— ²	— ²	— ²	1.5	—
476, . . .	150	— ²	— ²	— ²	— ²	—	1.4
477, . . .	150	— ²	—	—	—	11.0	—
471, . . .	600	—	.7	—	.8	— ⁴	—
472, . . .	1,200	— ²	— ²	— ²	— ²	—	3.7
473, . . .	2,000	— ²	— ²	— ²	— ²	—	3.4
474, . . .	2,000	— ²	— ²	— ²	— ²	1.6	—

¹ Correct.² Power meter, tested under running conditions.³ Demand indicator.⁴ Not obtainable.

All fees received during the year from applicants for meters, amounting to \$119, have been paid to the Treasurer of the Commonwealth. The services and expenses of the inspector for the year amounted to \$268.01, being \$149.01 above the amount received for fees. Inspections Nos. 469 and 486 were made upon the request and at the initial expense of the companies.

VIOLETIONS OF LAW.

The following cases of violations of the statutes have occurred since the last annual report: Central Massachusetts Electric Light Company, Hatfield Gas Company, Middleton Electric Light Company, North Dana Electric Light Company (A. W. Mason, owner), Norton Electric Light and Power Company, Winchendon Electric Light and Power Company, Worcester Suburban Electric Company, and the municipalities of Bel-

mont, Danvers, Holden, Holyoke, Hull, Ipswich, Littleton, Middleborough, Middleton, Paxton, Princeton and Westfield, in neglecting to make their annual returns to the Board within the time required by law; by the Suburban Gas and Electric Company in distributing gas containing more than 30 grains of sulphur.

ACCIDENTS.

The abstracts of accidents caused by the gas or electricity manufactured or supplied by companies, persons and municipalities engaged in the manufacture and sale of gas or electricity for light or fuel, whereby employees or other persons have been injured, killed or rendered insensible, will be found in Appendix G. Of those caused by gas, 207 were fatal and 269 non-fatal; 112 of the fatal cases appear to have been suicides and 74 of the non-fatal were apparently due to suicidal intent. Of the accidents caused by electricity, 23 were fatal and 55 non-fatal. Of the non-fatal accidents caused by gas, 18 were to employees of the company. Fifteen of the fatal electric accidents and 28 of the non-fatal cases were employees of the company.

CASES PENDING BEFORE THE BOARD.

Appeal of the Ayer Electric Light Company from a decision of the board of selectmen of Ayer in favor of the Connecticut River Transmission Company.

Petition of consumers against the Dedham and Hyde Park Gas and Electric Light Company for reduction in the price of gas.

Petition of the mayor of Northampton against the Northampton Gas Light Company for reduction in the price of gas.

Petition of consumers against Lawrence Gas Company for a reduction in the price of gas.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of Palmer in favor of the Warren Power Company.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of Enfield in favor of the Connecticut River Transmission Company.

Petition of the Buzzards Bay Electric Company for authority to manufacture and sell gas in the town of Barnstable.

Appeal of the United Electric Light Company from a decision of the selectmen of West Springfield in favor of the Warren Power Company.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of Ludlow in favor of the Warren Power Company.

Appeal of the Ware Electric Company from a decision of the selectmen of Ware in favor of the Connecticut River Transmission Company.

Appeal of the Worcester Suburban Electric Company from a decision of the selectmen of Millbury in favor of the Connecticut River Transmission Company.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of North Brookfield in favor of the Connecticut River Transmission Company.

Appeal of the Buzzards Bay Electric Company from a decision of the selectmen of Barnstable in favor of Louis Arenooski.

Petition of the selectmen of Leominster for approval of certain regulations relative to electric circuits.

Appeal of the Adams Gas Light Company from a decision of the selectmen of Adams in favor of the Connecticut River Transmission Company.

Appeal of the Spencer Gas Company from a decision of the selectmen of Spencer in favor of the Connecticut River Transmission Company.

Petition of the West Boston Gas Company for approval of an issue of new capital stock.

Petition of the mayor of Fall River against the Fall River Gas Works Company for a reduction in the price of gas.

Petition of the Board of Trade and citizens of Quincy against the Quincy Electric Light and Power Company for a reduction in the price of electricity.

Petition of consumers against the Newburyport Gas and Electric Company for a reduction in the prices of gas and electricity.

Petition of the mayor and consumers against the Marl-

borough Electric Company for a reduction in the price of electricity.

Petition of the mayor of Marlborough and consumers against the Marlborough-Hudson Gas Company for a reduction in the price of gas.

Petition of the selectmen of Hudson against the Marlborough-Hudson Gas Company for a reduction in the price of gas.

Petition of consumers in Northborough against the Marlborough Electric Company for a reduction in the price of electricity.

Petition of the Marlborough-Hudson Gas Company for approval of an issue of new capital stock.

Appeal of the Edison Electric Illuminating Company of Boston from a decision of the board of aldermen of Chelsea in favor of A. G. Walton & Co., Incorporated.

Appeal of the Marlborough Electric Company from a decision of the selectmen of Berlin in favor of the Connecticut River Transmission Company.

Appeal of the Marlborough Electric Company from a decision of the selectmen of Bolton in favor of the Connecticut River Transmission Company.

Petition of the selectmen of Southborough against the Marlborough Electric Company for a reduction in the price of electricity.

Petition of the Municipal Light Department of Rowley for permission to sell electricity at less than cost.

Petition of consumers against the Newton and Watertown Gas Light Company for a reduction in the price of gas.

Petition of the Lenox Electric Company for approval of an issue of new capital stock.

Petition of the Weymouth Light and Power Company for approval of an issue of new capital stock.

Petition of the Boston Consolidated Gas Company for approval of a contract to sell gas to the Newton and Watertown Gas Light Company.

Petition of the Central Massachusetts Electric Company for approval of an issue of new capital stock.

Appeal of the Central Massachusetts Electric Company from a decision of the selectmen of Monson in favor of the Connecticut River Transmission Company.

Petition of the mayor of Beverly against the Beverly Gas and Electric Company for a reduction in the price of gas and electricity.

Petition of the Provincetown Light and Power Company for approval of an issue of capital stock.

Appeal of the South Hadley Gas Company from a decision of the selectmen of South Hadley in favor of the Springfield Gas Light Company.

Petition of the Boston Consolidated Gas Company for approval of a renewal of a contract to buy gas of the New England Gas and Coke Company.

Petition of the Natick Gas Light Company for authority to increase the price of gas supplied to consumers in Natick.

Petition of consumers against the Milford Electric Light and Power Company for a reduction in the price of electricity.

Petition of consumers against the Natick Gas Light Company for a reduction in the price of gas.

Petition of the Electric Light and Power Company of Abington and Rockland for approval of an issue of new capital stock.

Petition of the Gloucester Electric Company for approval of an issue of new capital stock.

Petition of the Fall River Gas Works Company for approval of an issue of new capital stock.

Petition of the Manchester Electric Company for approval of an issue of new capital stock.

Petition of the Boston Consolidated Gas Company for approval of a contract to sell gas to the East Boston Gas Company.

Petition of the Brockton Gas Light Company for approval of an issue of new capital stock.

Petition of the city of Boston and the Edison Electric Illuminating Company of Boston for an investigation and decision relative to the prices to be charged the city of Boston for street lights.

Petition of the selectmen of Milford against the Milford Electric Light Company for a reduction in the price of electricity.

Petition of the selectmen of Milford against the Milford Gas Light Company for a reduction in the price of gas.

Petition of the Brockton Gas Light Company for authority to extend its mains into the town of Stoughton.

Petition of the Municipal Light Board of Wakefield for authority to reduce the amount of its depreciation fund.

Petition of the New Bedford Gas and Edison Light Company for authority to construct a line for the transmission of electricity through the towns of Fairhaven, Mattapoisett, Marion and Wareham to a power station in Wareham.

Petition of the United Electric Light Company of Springfield for approval of an issue of new capital stock.

Petition of the Plymouth Electric Light Company for approval of an issue of new capital stock.

Petition of the Municipal Light Department of Marblehead for authority to sell electricity to the Marblehead Water Department at a special rate.

Petition of the Weymouth Light and Power Company for approval of an issue of new capital stock.

Petition of the Turners Falls Power and Electric Company and the Turners Falls Company to consolidate under the name of the Turners Falls Power and Electric Company.

Petition of the Turners Falls Power and Electric Company for approval of an issue of capital stock.

Respectfully submitted,

MORRIS SCHAFF,
ALONZO R. WEED,

Board of Gas and Electric Light Commissioners.

JAN. 6, 1915.

APPENDICES.

APPENDIX A.—OFFICERS OF COMPANIES.

In accordance with the provisions of section 7 of chapter 121 of the Revised Laws, as amended by chapter 293 of the Acts of 1911, the Board herewith presents the names and addresses of the principal officers and directors of the companies which are engaged in the manufacture and sale of gas or electricity for light or heat from the returns made as of June 30, 1914:—

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

PRINCIPAL OFFICERS.

President, A. Stuart Pratt, West Newton, Mass. *Vice-President*, Frederick S. Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, J. T. S. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. John W. Hallowell, Milton, Mass. Lot Phillips, West Hanover, Mass. A. Stuart Pratt, West Newton, Mass. Frederick S. Pratt, West Newton, Mass. Dwight P. Robinson, Newton, Mass. James W. Spence, Rockland, Mass.

ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

AGAWAM ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Clerk*, Lester E. Flint, Belmont, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. Charles W. Hazelton, Turners Falls, Mass. Joseph W. Stevens, Greenfield, Mass. Fred T. Ley, Springfield, Mass.

AMERICAN WOOLEN COMPANY.

PRINCIPAL OFFICERS.

President, William M. Wood, Andover, Mass. *Vice-President*, Frederick Ayer, Beverly, Mass. *Treasurer and Clerk*, William H. Dwelly, Jr., Boston, Mass.

DIRECTORS.

Frederick Ayer, Beverly, Mass. George E. Bullard, Brookline, Mass. George W. Davis, Tenafly, N. J. William H. Dwelly, Jr., Boston, Mass. John Hogg, Boston, Mass. Wheaton Kittredge, Brookline, Mass. Andrew G. Pierce, Jr., New Bedford, Mass. George L. Shepley, Providence, R. I. William M. Wood, Andover, Mass.

AMESBURY ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Jacob F. Spalding, Salisbury, Mass. *Vice-President*, Benjamin F. Sargent, Amesbury, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Jacob F. Spalding, Salisbury, Mass. Benjamin F. Sargent, Amesbury, Mass. Harland A. Sawyer, Amesbury, Mass. E. H. Mather, Boston, Mass. Bowen Tufts, West Medford, Mass. Chauncey D. Parker, Boston, Mass. Edward L. Bennett, Cambridge, Mass. Harold B. Lamont, Medford, Mass. Josiah Q. Bennett, Cambridge, Mass. Arthur H. Wellman, Topsfield, Mass. Edward C. Mason, Bedford, Mass.

AMESBURY AND SALISBURY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Daniel Cashman, Haverhill, Mass. *Treasurer and Clerk*, John Cashman, Haverhill, Mass.

DIRECTORS.

Daniel Cashman, Haverhill, Mass. John Cashman, Haverhill, Mass. George W. Perry, Weymouth, Mass.

AMHERST GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Henry S. Thompson, Concord, Mass. *Treasurer and Clerk*, Lester E. Flint, Belmont, Mass. *Assistant Treasurer*, George H. Stevens, Boston, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. David Barry, Newtonville, Mass. Henry S. Thompson, Concord, Mass. Joseph W. Stevens, Greenfield, Mass.

ARLINGTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

ATHOL GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Alonso P. Weeks, Winchester, Mass. Elihu G. Loomis, Bedford, Mass. Bowen Tufts, West Medford, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Bedford, Mass. M. Bernard Webber, Bedford, Mass.

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

PRINCIPAL OFFICERS.

President, Everett S. Capron, Attleborough, Mass. *Vice-President*, James E. Blake, Attleborough, Mass. *Treasurer and Clerk*, William J. Luther, Attleborough, Mass.

DIRECTORS.

Everett S. Capron, Attleborough, Mass. James E. Blake, Attleborough, Mass. Clarence L. Watson, Attleborough, Mass. Harold E. Sweet, Attleborough, Mass. Frederick G. Mason, Attleborough, Mass. Charles A. Mooers, Attleborough, Mass. William J. Luther, Attleborough, Mass.

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Maurice J. Curran, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Frank J. Fahey, Andover, Mass. James R. Nicholson, Boston, Mass.

AYER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

BERNARDSTON ACETYLENE LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John W. Chapin, Bernardston, Mass. *Vice-President*, E. C. Eames, Los Angeles, Cal. *Treasurer*, Frank W. Jennings, Framingham, Mass. *Clerk*, E. C. Eames, Los Angeles, Cal.

DIRECTORS.

John W. Chapin, Bernardston, Mass. John E. Davis, Bernardston, Mass. R. J. Boynton, Framingham, Mass. F. W. Jennings, Framingham, Mass. E. C. Eames, Los Angeles, Cal.

BEVERLY GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Sidney W. Winalow, Orleans, Mass. *Treasurer and Clerk*, Andrew W. Rogers, Beverly, Mass.

DIRECTORS.

Sidney W. Winalow, Orleans, Mass. Sidney W. Winalow, Jr., Beverly, Mass. Herbert F. Winalow, Beverly, Mass. Andrew W. Rogers, Beverly, Mass. Charles R. Prichard, Beverly, Mass. Chauncey W. Waldron, Newtonville, Mass.

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *First Vice-President*, Chauncey D. Parker, Boston, Mass. *Second Vice-President*, Bowen Tufts, West Medford, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Bowen Tufts, West Medford, Mass. Eugene P. Rowell, Plymouth, Mass. Chauncey D. Parker, Boston, Mass. Merton E. Grush, West Medford, Mass. Edward L. Bennett, Cambridge, Mass.

BLOCK PLANT ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Sanford E. Boyden, Boston, Mass. *Treasurer*, M. Dowdell, Boston, Mass. *Clerk*, Chas. H. Adams, Melrose, Mass.

DIRECTORS.

Sanford E. Boyden, Boston, Mass. Chas. H. Adams, Melrose, Mass. M. Dowdell, Boston, Mass.

BOSTON CONSOLIDATED GAS COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *First Vice-President*, W. A. Wood, Boston, Mass. *Second Vice-President*, E. N. Wrightington, Brookline, Mass. *Treasurer*, Robert Grant, Needham, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Edward Page, Newtonville, Mass. *Secretary*, Henry S. Lyons, Brookline, Mass.

DIRECTORS.

Charles F. Adams, 2d, Boston, Mass. Walter C. Baylies, Boston, Mass. Samuel Carr, Boston, Mass. F. M. Goodwin, Boston, Mass. Neal Rantoul, Boston, Mass. James L. Richards, Newtonville, Mass. Joseph B. Russell, Cambridge, Mass. Charles G. Smith, Brookline, Mass. Frederic E. Snow, Boston, Mass. Charles A. Stone, Newton, Mass. William S. Spaulding, Boston, Mass. C. Minot Weld, Readville, Mass. Robert Winsor, Weston, Mass.

BROCKTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Marcus Beebe, Boston, Mass. *Vice-President*, John S. Bartlett, Boston, Mass. *Treasurer*, Micajah P. Clough, Boston, Mass. *Clerk*, C. S. Purinton, Boston, Mass.

DIRECTORS.

Marcus Beebe, Boston, Mass. John S. Bartlett, Boston, Mass. Micajah P. Clough, Boston, Mass. B. N. Johnson, Boston, Mass. Henry K. Morrison, Lynn, Mass. C. S. Purinton, Boston, Mass.

BUZZARDS BAY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Allen A. Brown, Boston, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass.

DIRECTORS.

Allen A. Brown, Boston, Mass. Arthur K. Brown, Boston, Mass. Henry K. Taylor, Falmouth, Mass.

CAMBRIDGE ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, J. Henry Russell, Cambridge, Mass. *Treasurer and Clerk*, Welles E. Holmes, Newton, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. J. Henry Russell, Cambridge, Mass. Gustavus Goepper, Cambridge, Mass. John H. Corcoran, Cambridge, Mass. Alfred Bowditch, Boston, Mass. William Blodget, Chestnut Hill, Mass.

CAMBRIDGE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert M. Barnes, Cambridge, Mass. *Treasurer*, Vinton W. Mason, Cambridge, Mass. *Clerk*, Karl S. Barnes, Cambridge, Mass.

DIRECTORS.

Daniel G. Tyler, Lexington, Mass. Stanley B. Hildreth, Harvard, Mass. George A. Sawyer, Cambridge, Mass. Arthur C. Whitney, Lexington, Mass. Edward W. Hutchins, Boston, Mass. Albert M. Barnes, Cambridge, Mass.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Eugene P. Rowell, Plymouth, Mass. Paul B. Webber, Bedford, Mass. Edward C. Mason, Bedford, Mass. Bowen Tufts, West Medford, Mass. Chauncey D. Parker, Boston, Mass. Fred T. Ley, Springfield, Mass. Merton E. Grubb, West Medford, Mass. Henry I. Harriman, Newton, Mass. Malcolm G. Chace, Providence, R. I.

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, George H. Turner, Charlemont, Mass. *Treasurer and Clerk*, William T. Turner, Charlemont, Mass.

DIRECTORS.

Walter W. Clark, Charlemont, Mass. George H. Turner, Charlemont, Mass. William T. Turner, Charlemont, Mass.

CHARLESTOWN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Frank F. Bartlett, Malden, Mass. *Vice-President*, James M. Hunnewell, Boston, Mass. *Treasurer and Clerk*, Samuel J. Fowler, Cambridge, Mass.

DIRECTORS.

Frank J. Bartlett, Malden, Mass. James M. Hunnewell, Boston, Mass. Frank D. Brown, Lexington, Mass. Frank M. Sawtell, Malden, Mass. James W. Austin, Dover, Mass. George C. G. Coale, Boston, Mass. F. Foster Sherburne, Lexington, Mass.

CHESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Clara M. Gardner, Chester, Mass. *Vice-President*, Frank E. Bidwell, Springfield, Mass. *Treasurer and Clerk*, E. LeRoy Gardner, Chester, Mass.

DIRECTORS.

Clara M. Gardner, Chester, Mass. Frank E. Bidwell, Springfield, Mass. E. LeRoy Gardner, Chester, Mass.

CHICOPEE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Edward M. Bradley, New Haven, Conn.

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

PRINCIPAL OFFICERS.

President, John S. Granard, Nantucket, Mass. *Treasurer and Clerk*, George C. Rule, Nantucket, Mass.

DIRECTORS.

John S. Granard, Nantucket, Mass. Albert G. Brock, Nantucket, Mass. John C. Ring, Nantucket, Mass. Roland B. Hussey, Nantucket, Mass. Alanson S. Barney, Nantucket, Mass. George C. Rule, Nantucket, Mass. Harry B. Turner, Nantucket, Mass. William C. Brock, Nantucket, Mass.

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Edward Page, Newtonville, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. Henry C. French, West Newton, Mass. E. M. Richards, Newtonville, Mass. Clarence E. Burgin, Quincy, Mass. Russell A. Sears, Quincy, Mass. Robert Grant, Needham, Mass. Edward Page, Newtonville, Mass.

CLINTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Frank J. Fahey, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. Maurice J. Curran, Andover, Mass. Frank J. Fahey, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Josiah Q. Bennett, Cambridge, Mass.

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John B. Packard, Conway, Mass. *Treasurer and Clerk*, Fred A. Delabarre, Conway, Mass.

DIRECTORS.

Emery Brown, Conway, Mass. Edwin T. Cook, Conway, Mass. Arthur P. Delabarre, Conway, Mass. Fred A. Delabarre, Conway, Mass. John B. Packard, Conway, Mass.

EAST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, J. Walter Andrews, Sharon, Mass. *Assistant Treasurer*, Henry C. French, West Newton, Mass. *Clerk*, Edward Page, Newtonville, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. George W. Moses, Brookline, Mass. N. W. Gifford, East Boston, Mass. W. H. Allen, Newtonville, Mass. Thomas Hunt, Boston, Mass. Edward Page, Newtonville, Mass. Robert Grant, Needham, Mass.

EASTHAMPTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Vice-President*, Henry S. Thompson, Concord, Mass. *Treasurer*, Lester E. Flint, Belmont, Mass. *Assistant Treasurer and Clerk*, John N. Lyman, Easthampton, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Henry S. Thompson, Concord, Mass. Lester E. Flint, Belmont, Mass. Charles W. Haselton, Turners Falls, Mass. Joseph W. Stevens, Greenfield, Mass. Horace L. Clark, Easthampton, Mass. Charles H. Johnson, Easthampton, Mass. Winslow H. Edwards, Easthampton, Mass. John N. Lyman, Easthampton, Mass.

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

PRINCIPAL OFFICERS.

President, Charles L. Edgar, Brookline, Mass. *Vice-President*, Walter C. Baylies, Taunton, Mass. *Treasurer*, Thomas K. Cummins, Milton, Mass. *Clerk*, J. Otis Wardwell, Haverhill, Mass.

DIRECTORS.

Charles T. Adams, 2d, Concord, Mass. Oliver Ames, North Easton, Mass. Walter C. Baylies, Taunton, Mass. Everett W. Burdett, Boston, Mass. I. Tucker Burr, Milton, Mass. Thomas K. Cummins, Milton, Mass. Charles L. Edgar, Brookline, Mass. George R. Jewett, Salem, Mass. Robert Saltonstall, Readville, Mass. Quincy A. Shaw, Boston, Mass. Eugene V. R. Thayer, Lancaster, Mass. C. Minot Weld, Milton, Mass.

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

PRINCIPAL OFFICERS.

President, Frederick B. Howard, Brockton, Mass. *Vice-President*, A. Stuart Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Frederick B. Howard, Brockton, Mass. Frederick S. Pratt, West Newton, Mass. Charles A. Purinton, Lynn, Mass. Russell Robb, Concord, Mass.

FALL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Albert F. Dow, Fall River, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer and Clerk*, Owen Durfee, Fall River, Mass.

DIRECTORS.

George A. Ballard, Fall River, Mass. Jerome C. Borden, Fall River, Mass. Spencer Borden, Jr., Fall River, Mass. Philip Cabot, Boston, Mass. F. O. Dodge, Fall River, Mass. Albert F. Dow, Fall River, Mass. R. S. Goff, Fall River, Mass. Robert S. Hale, Fall River, Mass. O. S. Howes, Fall River, Mass. James E. Osborn, Fall River, Mass.

FALL RIVER GAS WORKS COMPANY.

PRINCIPAL OFFICERS.

President, Frederick P. Royce, Dedham, Mass. *First Vice-President*, George P. Brown, Fall River, Mass. *Second Vice-President*, Guy L. Weymouth, Belmont, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, Sidney E. Baker, Fall River, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Philip Dexter, Boston, Mass. Alfred D. Foster, Milton, Mass. George C. Lee, Westwood, Mass. Russell Robb, Concord, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Charles A. Stone, Plymouth, Mass. Edward R. Utley, Newton, Mass. Edwin S. Webster, Newton, Mass.

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. E. Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Herbert A. Gidney, Malden, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Herbert I. Wallace, Fitchburg, Mass. Charles E. Ware, Fitchburg, Mass. Winthrop Coffin, Boston, Mass. Bernon E. Helme, Kingston, R. I.

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PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, F. J. Fahey, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. F. J. Fahey, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass.

FRANKLIN ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Joseph F. Bartlett, Turners Falls, Mass. *Treasurer and Clerk*, Fred C. Abercrombie, Turners Falls, Mass.

DIRECTORS.

Fred C. Abercrombie, Turners Falls, Mass. Joseph F. Bartlett, Turners Falls, Mass. Lester E. Flint, Belmont, Mass. Charles W. Haselton, Montague City, Mass. Charles W. Schuler, Montague City, Mass.

GARDNER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Thatcher B. Dunn, Gardner, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Francis S. Whittemore, Gardner, Mass. *Clerk*, William W. Brooks, Brookline, Mass.

DIRECTORS.

Thatcher B. Dunn, Gardner, Mass. Malcolm G. Chace, Providence, R. I. Henry I. Harriman, Boston, Mass. Philip Young, Boston, Mass. Francis S. Whittemore, Gardner, Mass.

GARDNER GAS, FUEL AND LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John A. Dunn, Gardner, Mass. *Treasurer*, James A. Stiles, Gardner, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

John A. Dunn, Gardner, Mass. James A. Stiles, Gardner, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, West Medford, Mass. Paul B. Webber, Bedford, Mass. Harold B. Lamont, West Medford, Mass. Louis A. Greenwood, Gardner, Mass. M. M. Favor, Gardner, Mass. Frank J. Pierce, Gardner, Mass. George A. Dunn, Gardner, Mass. Edward C. Mason, Bedford, Mass.

GEORGETOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, B. M. Warner, Hatfield, Mass. *Treasurer*, M. J. Ryan, Hatfield, Mass. *Clerk*, W. A. Davenport, Greenfield, Mass.

DIRECTORS.

B. M. Warner, Hatfield, Mass. M. J. Ryan, Hatfield, Mass. W. A. Davenport, Greenfield, Mass.

GLOUCESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, William H. Jordan, Gloucester, Mass. *Vice-President*, Fred. A. Barker, Gloucester, Mass. *Treasurer and Clerk*, Robert C. Morse, Boston, Mass.

DIRECTORS.

William H. Jordan, Gloucester, Mass. Fred. A. Barker, Gloucester, Mass. Robert C. Morse, Boston, Mass. Micajah P. Clough, Lynn, Mass.

GLOUCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank Curtis, Sheffield, Mass. *Treasurer*, Parley A. Russell, Great Barrington, Mass. *Clerk*, Frank H. Wright, Great Barrington, Mass.

DIRECTORS.

Frank Curtis, Sheffield, Mass. Parley A. Russell, Great Barrington, Mass. Frank H. Wright, Great Barrington, Mass.

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Joseph W. Stevens, Greenfield, Mass. *Vice-President*, Philip Cabot, Boston, Mass. *Treasurer*, George W. Lawrence, Greenfield, Mass. *Assistant Treasurer*, L. E. Hewitt, Greenfield, Mass. *Clerk*, F. Lealie Foss, Greenfield, Mass.

DIRECTORS.

William Blake Allen, Greenfield, Mass. Eugene B. Blake, Greenfield, Mass. Philip Cabot, Boston, Mass. Winthrop Coffin, Brookline, Mass. Charles C. Dyer, Greenfield, Mass. George W. Lawrence, Greenfield, Mass. Joseph W. Stevens, Greenfield, Mass.

GREENFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Wallace L. Mason, Keene, N. H. *Treasurer*, G. M. Rossman, Keene, N. H. *Clerk*, Charles N. Stoddard, Greenfield, Mass.

DIRECTORS.

Wallace L. Mason, Keene, N. H. G. M. Rossman, Keene, N. H. O. E. Cain, Keene, N. H. R. K. Safford, Springfield, Mass. Charles N. Stoddard, Greenfield, Mass.

HADLEY LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Elam S. Allen, Hadley, Mass. *Vice-President*, Orville W. Prouty, Northampton, Mass. *Treasurer and Clerk*, Frank H. Smith, Hadley, Mass.

DIRECTORS.

Elam S. Allen, Hadley, Mass. Orville W. Prouty, Northampton, Mass.
Frank H. Smith, Hadley, Mass. Roy J. Boynton, South Framingham, Mass.
Frank W. Jennings, South Framingham, Mass.

HARVARD GAS AND ELECTRIC COMPANY.**PRINCIPAL OFFICERS.**

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

George A. Butman, Brookline, Mass. Alfred Clarke, Walpole, N. H. George F. Howland, Auburndale, Mass. Addis M. Whitney, Swampscott, Mass.

HATFIELD GAS COMPANY.**PRINCIPAL OFFICERS.**

President, D. W. Wells, Hatfield, Mass. *Treasurer and Clerk*, M. J. Ryan, Hatfield, Mass.

DIRECTORS.

D. W. Wells, Hatfield, Mass. B. M. Warner, Hatfield, Mass. J. L. Day, Hatfield, Mass. C. S. Shattuck, Hatfield, Mass. E. C. Eames, South Framingham, Mass. H. H. Picking, East Orange, N. J.

HAVERHILL ELECTRIC COMPANY.**PRINCIPAL OFFICERS.**

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Herbert A. Gidney, Malden, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I. D. Edgar Manson, Brookline, Mass. Albert B. Tenney, Lexington, Mass. Charles H. Tenney, Hartford, Conn. Herbert C. Warren, New Haven, Conn. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn.

HAVERHILL GAS LIGHT COMPANY.**PRINCIPAL OFFICERS.**

President, Frederick P. Royce, Dedham, Mass. *Vice-President*, J. A. Heath, Jr., Swampscott, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, John T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Wallace B. Donham, Newton, Mass. Russell Robb, Concord, Mass. Frederick P. Royce, Dedham, Mass. Philip Stockton, Manchester, Mass. Chas. A. Stone, Plymouth, Mass. Edwin S. Webster, Brookline, Mass.

HUNTINGTON ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry E. Stanton, Huntington, Mass. *Treasurer*, Elisa A. Stanton, Huntington, Mass. *Clerk*, Luke W. Stanton, Huntington, Mass.

DIRECTORS.

Henry E. Stanton, Huntington, Mass. Elisa A. Stanton, Huntington, Mass. Emory E. Stanton, Huntington, Mass. Luke W. Stanton, Huntington, Mass.

IPSWICH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John A. Blake, Ipswich, Mass. *Treasurer and Clerk*, George E. Farley, Ipswich, Mass.

DIRECTORS.

John A. Blake, Ipswich, Mass. Daniel Safford, Ipswich, Mass. George E. Farley, Ipswich, Mass. Chas. W. Brown, Ipswich, Mass. Nathaniel Burnham, Ipswich, Mass.

LAWRENCE GAS COMPANY.

PRINCIPAL OFFICERS.

President, Nathaniel H. Emmons, Boston, Mass. *Vice-President*, C. J. R. Humphreys, Lawrence, Mass. *Treasurer*, R. W. Emmons, 2d, Boston, Mass. *Clerk*, H. R. Peverly, Melrose, Mass.

DIRECTORS.

Nathaniel H. Emmons, Boston, Mass. R. W. Emmons, 2d, Boston, Mass. Frank Brewster, Boston, Mass. Alfred Bowditch, Boston, Mass. C. J. R. Humphreys, Lawrence, Mass. Walter Coulson, Lawrence, Mass. Franklin Butler, Lawrence, Mass.

LEE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Bennett T. Gale, Lee, Mass. *Treasurer and Clerk*, Carl Wurtsbach, Lee, Mass.

DIRECTORS.

Joseph C. Chaffee, Lee, Mass. Bennett T. Gale, Lee, Mass. Edward L. Murphy, Lee, Mass. John L. Kilbon, Lee, Mass. Carl Wurtsbach, Lee, Mass.

LENOX ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, M. A. Brown, Lenox, Mass. *Vice-President*, Henry Sedgwick, Lenox, Mass. *Treasurer*, I. J. Newton, Lenox, Mass. *Clerk*, William G. Clifford, Lenox, Mass.

DIRECTORS.

M. A. Brown, Lenox, Mass. Henry Sedgwick, Lenox, Mass. William G. Clifford, Lenox, Mass. I. J. Newton, Lenox, Mass. William D. Curtis, Lenox, Mass. Leonard C. Peters, Lenox, Mass. Benjamin H. Rogers, Lenox, Mass. Peter McGoldrick, Lenox, Mass. Edward McDonald, Lenox, Mass.

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Edward F. Blodgett, Leominster, Mass. George A. Butman, Brookline, Mass. Alfred Clarke, Walpole, N. H. George F. Howland, Auburndale, Mass. Addis M. Whitney, Swampscott, Mass.

LEOMINSTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass. Edward F. Blodgett, Leominster, Mass.

LEXINGTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

LOWELL ELECTRIC LIGHT CORPORATION.

PRINCIPAL OFFICERS.

President and Vice-President, A. Stuart Pratt, West Newton, Mass. *Treasurer*, Henry B. Sawyer, Brookline, Mass. *Assistant Treasurer*, J. T. G. Nichols, Cambridge, Mass. *Clerk*, William T. Crawford, Dedham, Mass.

DIRECTORS.

Henry G. Bradlee, Brookline, Mass. Stedman Buttrick, Concord, Mass. Costello C. Converse, Boston, Mass. Harry Dunlap, Lowell, Mass. A. Stuart Pratt, West Newton, Mass. Russell Robb, Concord, Mass. Edwin S. Webster, Newton, Mass.

LOWELL GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, George S. Motley, Lowell, Mass. *Treasurer and Clerk*, George W. Brothers, Lowell, Mass.

DIRECTORS.

Edward N. Burke, Lowell, Mass. Alexander G. Cumnock, Lowell, Mass. Frank E. Dunbar, Lowell, Mass. Charles C. Hutchinson, Lowell, Mass. George S. Motley, Lowell, Mass. Clarence H. Nelson, Lowell, Mass. Edward M. Tucke, Lowell, Mass.

LUDLOW MANUFACTURING COMPANY.

PRINCIPAL OFFICERS.

President, Cranmore N. Wallace, Boston, Mass. *Vice-President*, Ernest W. Bowditch, Milton, Mass. *Treasurer and Clerk*, Malcolm B. Stone, Brookline, Mass.

DIRECTORS.

Charles W. Hubbard, Weston, Mass. Cranmore N. Wallace, Boston, Mass. Ernest W. Bowditch, Milton, Mass. Sidney Stevens, Ludlow, Mass. Emor H. Harding, Boston, Mass.

LYNN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, John S. Bartlett, Lynn, Mass. *Vice-President*, Micajah P. Clough, Lynn, Mass. *Treasurer and Clerk*, Eugene B. Fraser, Lynn, Mass.

DIRECTORS.

Charles H. Baker, Lynn, Mass. John S. Bartlett, Lynn, Mass. Micajah P. Clough, Lynn, Mass. A. M. Creighton, Lynn, Mass. Eugene B. Fraser, Lynn, Mass. Benjamin N. Johnson, Lynn, Mass. Arthur W. Pinkham, Lynn, Mass. C. S. Purinton, Lynn, Mass.

MALDEN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chas. H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Malden, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Edward M. Bradley, New Haven, Conn. Bernon E. Helme, Kingston, R. I.
D. Edgar Manson, Brookline, Mass. Albert B. Tenney, Lexington, Mass.
Chas. H. Tenney, Hartford, Conn. Herbert C. Warren, New Haven, Conn.
Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn.

MALDEN AND MELROSE GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Herbert A. Gidney, Malden, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass.
D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Herbert C. Warren, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Samuel A. York, New Haven, Conn. Bernon E. Helme, Kingston, R. I.

MANCHESTER ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Oliver T. Roberts, Manchester, Mass. *Vice-President*, C. F. Bancroft, Boston, Mass. *Treasurer*, C. R. Rockwell, Milton, Mass. *Clerk*, R. C. Allen, Manchester, Mass.

DIRECTORS.

Gordon Abbott, Manchester, Mass. Chas. E. Cotting, Boston, Mass. Philip Dexter, Boston, Mass. G. M. Lane, Manchester, Mass. Oliver T. Roberts, Manchester, Mass.

MARION GAS COMPANY.

PRINCIPAL OFFICERS.

President, John C. Makepeace, Wareham, Mass. *First Vice-President*, Eugene P. Rowell, Plymouth, Mass. *Second Vice-President*, Bowen Tufts, West Medford, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Assistant Treasurer*, Benjamin E. Waters, Marion, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

John C. Makepeace, Wareham, Mass. Benjamin E. Waters, Marion, Mass.
Isaac E. Hiller, Marion, Mass. Harry E. Converse, Marion, Mass. Galen L. Stone, Boston, Mass. Eugene P. Rowell, Plymouth, Mass. A. Cleveland Bent, Taunton, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, West Medford, Mass.

MARLBOROUGH ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Louis Howe, West Medford, Mass. Elihu G. Loomis, Bedford, Mass. Edward C. Mason, Bedford, Mass. Bowen Tufts, West Medford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Winchester, Mass.

MARLBOROUGH-HUDSON GAS COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Alonzo P. Weeks, Winchester, Mass. Elihu G. Loomis, Bedford, Mass. Paul B. Webber, Bedford, Mass. Bowen Tufts, West Medford, Mass.

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

George A. Butman, Brookline, Mass. Alfred Clarke, Walpole, N. H. George F. Howland, Auburndale, Mass. Addis M. Whitney, Swampscott, Mass.

MILFORD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

MILL RIVER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

George A. Butman, Brookline, Mass. Alfred Clarke, Walpole, N. H. George F. Howland, Auburndale, Mass. Addis M. Whitney, Swampscott, Mass.

MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Edgar L. Bartlett, Montague, Mass. *Treasurer*, Clara B. Harrington, Montague, Mass. *Clerk*, William H. Nims, Montague, Mass.

DIRECTORS.

Edgar L. Bartlett, Montague, Mass. Thomas F. Harrington, Montague, Mass. Henry H. Root, Montague, Mass.

NASHUA RIVER PAPER COMPANY.

PRINCIPAL OFFICERS.

President, George T. Keyes, East Pepperell, Mass. *Vice-President*, Henry W. Keyes, North Haverhill, N. H. *Treasurer*, George T. Keyes, East Pepperell, Mass. *Clerk*, Charles B. Taft, East Pepperell, Mass.

DIRECTORS.

Charles W. Keyes, East Pepperell, Mass. George T. Keyes, East Pepperell, Mass. Henry W. Keyes, North Haverhill, N. H. Charles B. Taft, East Pepperell, Mass.

NATICK GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, Frank J. Fahey, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

Frank F. Fahey, Andover, Mass. John Joyce, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass. Maurice J. Curran, Andover, Mass. John R. Nicholson, Brookline, Mass.

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Oliver Prescott, Dartmouth, Mass. *Vice-President*, Frank H. Gifford, New Bedford, Mass. *Treasurer and Clerk*, Charles R. Price, New Bedford, Mass.

DIRECTORS.

George R. Stetson, New Bedford, Mass. Charles R. Price, New Bedford, Mass. Frederick Taber, New Bedford, Mass. Oliver Prescott, Dartmouth, Mass. John S. Perry, New Bedford, Mass. Henry M. Knowles, New Bedford, Mass. Lot B. Bates, New Bedford, Mass. Parkman M. Lund, New Bedford, Mass. Frank H. Gifford, New Bedford, Mass. William H. Pitman, New Bedford, Mass. Clarence A. Cook, New Bedford, Mass.

NEWBURYPORT GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Sidney W. Winslow, Orleans, Mass. *Vice-President*, Andrew W. Rogers, Beverly, Mass. *Treasurer and Clerk*, Andrew W. Rogers, Beverly, Mass.

DIRECTORS.

Sidney W. Winslow, Orleans, Mass. Sidney W. Winslow, Jr., Beverly, Mass. Andrew W. Rogers, Beverly, Mass. Charles R. Prichard, Beverly, Mass. Herbert F. Winslow, Beverly, Mass. Chauncy W. Waldron, Newtonville, Mass. N. N. Jones, Newburyport, Mass.

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, James L. Richards, Newtonville, Mass. *Vice-President*, Robert Grant, Needham, Mass. *Treasurer*, A. S. Bull, Newton Centre, Mass. *Assistant Treasurer*, H. C. French, West Newton, Mass. *Clerk*, Edward Page, Newtonville, Mass.

DIRECTORS.

James L. Richards, Newtonville, Mass. George H. Doty, Waltham, Mass. E. P. Smith, Waltham, Mass. Sidney Harwood, Newton, Mass. Robert Grant, Needham, Mass. W. A. Learned, Newton, Mass. E. M. Richards, Newtonville, Mass.

NORTH ADAMS GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

George A. Butman, Brookline, Mass. Alfred Clarke, Walpole, N. H. George F. Howland, Auburndale, Mass. Addis M. Whitney, Swampscott, Mass.

NORTHAMPTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass.
George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Harry F. Barrows, North Attleborough, Mass. *Treasurer and Clerk*, Edwin A. Coddington, North Attleborough, Mass.

DIRECTORS.

Harry F. Barrows, North Attleborough, Mass. Ira Richards, North Attleborough, Mass. Edwin A. Coddington, North Attleborough, Mass. Woodbury Melcher, Brookline, Mass. Ira Barrows, New York, N. Y. Ira Richards, Jr., New York, N. Y.

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

TRUSTEES.

Bowen Tufts, West Medford, Mass. Edward C. Mason, Bedford, Mass.
Eugene P. Rowell, Plymouth, Mass.

NORTON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, George G. Beals, Boston, Mass. *Treasurer and Clerk*, Robert W. Hewins, Norton, Mass.

DIRECTORS.

Joseph I. Bennett, Boston, Mass. George G. Beals, Boston, Mass. Andrew H. Sweet, Norton, Mass. Robert W. Hewins, Norton, Mass.

NORWOOD GAS COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Paul B. Webber, Bedford, Mass. Vincent Goldthwaite, Wellesley, Mass.
Bowen Tufts, West Medford, Mass. Chauncey D. Parker, Boston, Mass.
Edward C. Mason, Bedford, Mass.

OLD COLONY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Edward M. Farnsworth, Brookline, Mass. *Vice-President*, Edward M. Farnsworth, Jr., Brookline, Mass. *Treasurer and Clerk*, Joseph A. Hall, Brookline, Mass.

DIRECTORS.

Edward M. Farnsworth, Brookline, Mass. C. C. Hoyt, Brookline, Mass. S. G. King, Boston, Mass. Joseph A. Hall, Brookline, Mass. E. M. Farnsworth, Jr., Brookline, Mass. *

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *Vice-President*, Albert B. Tenney, Lexington, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. D. Edgar Manson, Brookline, Mass. Benjamin Howe, Cambridge, Mass. Horace P. Wood, Boston, Mass. Albert B. Tenney, Lexington, Mass.

PITTSFIELD COAL GAS COMPANY.

PRINCIPAL OFFICERS.

President and Clerk, William L. Adam, Pittsfield, Mass. *Treasurer*, Harry A. Dunbar, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. George H. Tucker, Pittsfield, Mass. William G. Backus, Pittsfield, Mass. Thomas F. Plunkett, Pittsfield, Mass. Norman C. Hull, Pittsfield, Mass. Irving D. Ferrey, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass.

PITTSFIELD ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Alexander Kennedy, Pittsfield, Mass. *Clerk*, William L. Adam, Pittsfield, Mass.

DIRECTORS.

William L. Adam, Pittsfield, Mass. Samuel G. Colt, Pittsfield, Mass. Alexander Kennedy, Pittsfield, Mass. Charles E. Merrill, Pittsfield, Mass. Henry R. Peirson, Pittsfield, Mass. Arthur H. Rice, Pittsfield, Mass. W. A. Whittlesey, Pittsfield, Mass.

PLYMOUTH ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, A. C. Bent, Taunton, Mass. *Treasurer*, Eugene P. Rowell, Plymouth, Mass. *Clerk*, Arthur Lord, Plymouth, Mass.

DIRECTORS.

A. C. Bent, Taunton, Mass. Eugene P. Rowell, Plymouth, Mass. Arthur Lord, Plymouth, Mass. Walter L. Boyden, Plymouth, Mass. George H. Williams, Plymouth, Mass. Bowen Tufts, Boston, Mass.

PLYMOUTH GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Odiorne Swain, Malden, Mass. *Treasurer and Clerk*, A. Parker Browne, Malden, Mass.

DIRECTORS.

Odiorne Swain, Malden, Mass. A. Parker Browne, Malden, Mass. John C. Hatch, Hingham, Mass. Gorham Rogers, Brookline, Mass. Arthur Lord, Plymouth, Mass.

PROVINCETOWN LIGHT AND POWER ASSOCIATES.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, West Medford, Mass. *Treasurer*, William H. Young, Provincetown, Mass. *Assistant Treasurer*, Charles R. Adams, Brookline, Mass. *Secretary*, Edward C. Mason, Bedford, Mass.

TRUSTEES.

Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, West Medford, Mass. Walter Welsh, Provincetown, Mass. William H. Young, Provincetown, Mass.

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President and Treasurer, Henry M. Faxon, Quincy, Mass. *Vice-President*, Thomas Fenno, Quincy, Mass. *Clerk*, Alva Morrison, Braintree, Mass.

DIRECTORS.

Henry M. Faxon, Quincy, Mass. Thomas Fenno, Quincy, Mass. Alva Morrison, Braintree, Mass. James E. Cashman, Quincy, Mass.

SALEM ELECTRIC LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer and Auditor*, Herbert A. Gidney, Malden, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Henry P. Benson, Salem, Mass. Edward M. Bradley, New Haven, Conn. Winthrop Coffin, Boston, Mass. Bernon E. Helme, Kingston, R. I. D. Edgar Manson, Brookline, Mass. Charles B. Price, Salem, Mass. Albert B. Tenney, Lexington, Mass. Charles H. Tenney, Hartford, Conn. Herbert C. Warren, New Haven, Conn. Horace P. Wood, Boston, Mass. Samuel A. York, New Haven, Conn.

SALEM GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Henry A. Hale, Salem, Mass. *Treasurer and Clerk*, Benjamin W. Sluman, Salem, Mass.

DIRECTORS.

Henry A. Hale, Salem, Mass. Charles R. Prichard, Beverly, Mass. Andrew W. Rogers, Beverly, Mass. John H. Smith, Salem, Mass. Sidney W. Winslow, Beverly, Mass.

SEEKONK ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Arthur L. Kelley, Providence, R. I. *Vice-President*, Arthur B. Lisle, Warwick, R. I. *Treasurer*, Edwin A. Barrows, Bristol, R. I. *Clerk*, Jesse E. Gray, Seekonk, Mass.

DIRECTORS.

Arthur L. Kelley, Providence, R. I. Edwin A. Barrows, Bristol, R. I. Arthur B. Lisle, Warwick, R. I.

SHIRLEY ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Daniel C. Parsons, Shirley, Mass. *Treasurer*, Thomas E. Whitaker, Shirley, Mass. *Clerk*, Alfred L. Shearer, Shirley, Mass.

DIRECTORS.

Daniel C. Parsons, Shirley, Mass. Alfred L. Shearer, Shirley, Mass. Thomas E. Whitaker, Shirley, Mass.

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Treasurer and Clerk*, Lester E. Flint, Belmont, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. George W. Lawrence, Greenfield, Mass. Fred T. Ley, Springfield, Mass. Harold A. Ley, Springfield, Mass.

SOUTH HADLEY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Charles A. Gridley, South Hadley, Mass. *Treasurer*, Alvin L. Wright, South Hadley, Mass. *Clerk*, M. L. Welcker, South Hadley, Mass.

DIRECTORS.

Charles A. Gridley, South Hadley, Mass. Alvin L. Wright, South Hadley, Mass. W. A. Burnett, South Hadley, Mass. M. L. Welcker, South Hadley, Mass. L. M. Gaylord, South Hadley, Mass.

SPENCER GAS COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

SPRINGFIELD GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Eugene Milliken, Longmeadow, Mass. *Assistant Treasurer*, Wallace H. Bradley, Springfield, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. D. Edgar Manson, Brookline, Mass. William G. Wheat, Springfield, Mass. Albert B. Tenney, Lexington, Mass. Herbert C. Warren, New Haven, Conn. Samuel A. York, New Haven, Conn. Edward M. Bradley, New Haven, Conn. Horace P. Wood, Boston, Mass. Bernon E. Helme, Kingston, R. I. Frederick Harris, Springfield, Mass. James B. Carroll, Springfield, Mass.

STOCKBRIDGE LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Daniel B. Fenn, Stockbridge, Mass. *Treasurer and Clerk*, Charles E. Hull, Stockbridge, Mass.

DIRECTORS.

Daniel B. Fenn, Stockbridge, Mass. Charles E. Hull, Stockbridge, Mass. Allen T. Treadway, Stockbridge, Mass. Bernhard Hoffmann, Stockbridge, Mass. Alexander Sedgwick, Stockbridge, Mass.

SUBURBAN GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Charles H. Tenney, Hartford, Conn. *First Vice-President*, Albert B. Tenney, Lexington, Mass. *Second Vice-President*, D. Edgar Manson, Brookline, Mass. *Treasurer*, Elihu A. Bradley, Boston, Mass. *Assistant Treasurer*, Herbert A. Gidney, Malden, Mass. *Clerk*, Horace P. Wood, Boston, Mass.

DIRECTORS.

Charles H. Tenney, Hartford, Conn. Albert B. Tenney, Lexington, Mass. D. Edgar Manson, Brookline, Mass. Horace P. Wood, Boston, Mass. Edward M. Bradley, New Haven, Conn. Herbert C. Warren, New Haven, Conn. Samuel A. York, New Haven, Conn. Bernon E. Helme, Kingston, R. I.

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Philip Cabot, Boston, Mass. *Treasurer and Clerk*, Lester E. Flint, Belmont, Mass. *Assistant Treasurer*, Robert W. Mitchell, Amherst, Mass.

DIRECTORS.

Philip Cabot, Boston, Mass. Lester E. Flint, Belmont, Mass. Henry S. Thompson, Concord, Mass.

SUNDERLAND GAS COMPANY.

PRINCIPAL OFFICERS.

President, C. F. Clark, Sunderland, Mass. *Vice-President*, H. G. Sanderson, Sunderland, Mass. *Treasurer*, M. H. Williams, Sunderland, Mass. *Clerk*, F. O. Williams, Sunderland, Mass.

DIRECTORS.

C. F. Clark, Sunderland, Mass. H. G. Sanderson, Sunderland, Mass. F. O. Williams, Sunderland, Mass. M. H. Williams, Sunderland, Mass.

TAUNTON GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, William C. Davenport, Taunton, Mass. *Treasurer and Clerk*, Walter T. Soper, Taunton, Mass.

DIRECTORS.

William C. Davenport, Taunton, Mass. Frank L. Tinkham, Taunton, Mass. John E. Browne, Taunton, Mass. Charles W. Davol, Taunton, Mass. Walter T. Soper, Taunton, Mass.

TYNGSBORO ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Lucius A. Derby, Lowell, Mass. *Vice-President*, Perry A. Flint, Tyngsborough, Mass. *Treasurer*, Albert A. Flint, Tyngsborough, Mass. *Clerk*, Chas. P. Littlehale, Tyngsborough, Mass.

DIRECTORS.

Lucius A. Derby, Lowell, Mass. Perry A. Flint, Tyngsborough, Mass. Chas. P. Littlehale, Tyngsborough, Mass. Albert A. Flint, Tyngsborough, Mass.

UNION LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Vice-President*, Bowen Tufts, West Medford, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Merton E. Grush, West Medford, Mass. William S. Kimball, Foxborough, Mass. Edward C. Mason, Bedford, Mass. Chauncey D. Parker, Boston, Mass. Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, West Medford, Mass.

UNITED ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Robert W. Day, Springfield, Mass. *Vice-President*, Henry J. Beebe, Springfield, Mass. *Treasurer and Clerk*, William A. Lincoln, Springfield, Mass.

DIRECTORS.

Henry J. Beebe, Springfield, Mass. Robert W. Day, Springfield, Mass. George B. Holbrook, Springfield, Mass. Alfred Leeds, Springfield, Mass. William A. Lincoln, Springfield, Mass. Robert O. Morris, Springfield, Mass. Andrew B. Wallace, Springfield, Mass.

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Allen A. Brown, Boston, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass.

DIRECTORS.

Allen A. Brown, Boston, Mass. Arthur K. Brown, Boston, Mass. Henry H. Taylor, Falmouth, Mass.

VINEYARD LIGHTING COMPANY.

PRINCIPAL OFFICERS.

President, Allen A. Brown, Boston, Mass. *Vice-President*, Arthur K. Brown, Boston, Mass. *Treasurer and Clerk*, Charles H. Carpenter, Tisbury, Mass.

DIRECTORS.

Allen A. Brown, Boston, Mass. Arthur K. Brown, Boston, Mass. Henry H. Taylor, Falmouth, Mass.

WARE ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Eugene P. Rowell, Plymouth, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Henry K. Hyde, Ware, Mass. Edward C. Mason, Bedford, Mass. Chauncey D. Parker, Boston, Mass. Eugene P. Rowell, Plymouth, Mass. Bowen Tufts, West Medford, Mass.

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Nathaniel T. Hurlbut, Webster, Mass. *Vice-President*, John W. Dobbie, Webster, Mass. *Treasurer*, Herbert S. Shaw, Webster, Mass. *Clerk*, Frederick W. Johnson, Webster, Mass.

DIRECTORS.

John W. Dobbie, Webster, Mass. Nathaniel T. Hurlbut, Webster, Mass. Frederick W. Johnson, Webster, Mass. L. E. Pattison, Webster, Mass. Philip Pearl, Webster, Mass. J. H. Platt, Providence, R. I. Herbert S. Shaw, Webster, Mass.

THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Elihu G. Loomis, Bedford, Mass. *Treasurer*, Paul B. Webber, Bedford, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Elihu G. Loomis, Bedford, Mass. Bowen Tufts, West Medford, Mass. Paul B. Webber, Bedford, Mass. Alonzo P. Weeks, Arlington, Mass.

WEST BOSTON GAS COMPANY.

PRINCIPAL OFFICERS.

President, John Joyce, Andover, Mass. *Vice-President*, F. J. Fahey, Andover, Mass. *Treasurer and Clerk*, Vincent Goldthwaite, Wellesley, Mass.

DIRECTORS.

John Joyce, Andover, Mass. F. J. Fahey, Andover, Mass. Vincent Goldthwaite, Wellesley, Mass.

WEYMOUTH LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, Josiah Q. Bennett, Cambridge, Mass. *Vice-President*, Arthur H. Wellman, Topsfield, Mass. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

Josiah Q. Bennett, Cambridge, Mass. Edward L. Bennett, Cambridge, Mass. Douglass M. Easton, Weymouth, Mass. Vincent Goldthwaite, Wellesley, Mass. Chauncey D. Parker, Boston, Mass. Bowen Tufts, West Medford, Mass. Arthur H. Wellman, Topsfield, Mass.

WILLIAMSTOWN GAS COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

PRINCIPAL OFFICERS.

President, W. M. Whitney, Winchendon, Mass. *Treasurer*, F. W. Nourse, Winchendon, Mass. *Clerk*, Julia M. Jaseph, Winchendon, Mass.

DIRECTORS.

W. M. Whitney, Winchendon, Mass. Ada M. Whitney, Winchendon, Mass. B. D. Whitney, Winchendon, Mass.

WOBURN GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Frank H. Monks, Brookline, Mass. *Treasurer and Clerk*, John W. Johnson, Woburn, Mass.

DIRECTORS.

Frank H. Monks, Brookline, Mass. John W. Johnson, Woburn, Mass. Livingston Cushing, Weston, Mass. Davis P. Kimball, Boston, Mass. William Beggs, Woburn, Mass.

WORCESTER COUNTY GAS COMPANY.

PRINCIPAL OFFICERS.

President, Alfred Clarke, Walpole, N. H. *Treasurer and Clerk*, George F. Howland, Auburndale, Mass.

DIRECTORS.

Alfred Clarke, Walpole, N. H. Addis M. Whitney, Swampscott, Mass. George F. Howland, Auburndale, Mass. George A. Butman, Brookline, Mass.

WORCESTER ELECTRIC LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Robert W. Rollins, Worcester, Mass. *Treasurer and Clerk*, Herbert H. Fairbanks, Worcester, Mass.

DIRECTORS.

Robert W. Rollins, Worcester, Mass. M. J. Whittall, Worcester, Mass. George T. Dewey, Worcester, Mass. Edgar Reed, Worcester, Mass. Frank L. Coes, Worcester, Mass. Chas. E. Hildreth, Worcester, Mass. R. H. Bullock, Worcester, Mass. John A. Denholm, Worcester, Mass. Frank A. Drury, Worcester, Mass. T. H. Gage, Worcester, Mass. Willis E. Sibley, Worcester, Mass.

WORCESTER GAS LIGHT COMPANY.

PRINCIPAL OFFICERS.

President, Charles Dudley Lamson, Worcester, Mass. *Vice-President*, Francis H. Dewey, Worcester, Mass. *Treasurer and Clerk*, DeWitt Clinton, Worcester, Mass.

DIRECTORS.

Charles D. Lamson, Worcester, Mass. A. George Bullock, Worcester, Mass. Francis H. Dewey, Worcester, Mass. Samuel B. Woodward, Worcester, Mass. Thomas B. Eaton, Worcester, Mass. George Crompton, Worcester, Mass.

WORCESTER SUBURBAN ELECTRIC COMPANY.

PRINCIPAL OFFICERS.

President, Chauncey D. Parker, Boston, Mass. *Vice-President*, Malcolm G. Chace, Providence, R. I. *Treasurer*, Charles R. Adams, Brookline, Mass. *Clerk*, Edward C. Mason, Bedford, Mass.

DIRECTORS.

George B. Adams, Adams, Mass. Francis R. Boyd, Boston, Mass. Malcolm G. Chace, Providence, R. I. Gustavus Goepper, Cambridge, Mass. Henry I. Harriman, Newton, Mass. Edward C. Mason, Bedford, Mass. Chauncey D. Parker, Boston, Mass. George W. Perry, Weymouth, Mass. Bowen Tufts, West Medford, Mass.

APPENDIX B—COMPANIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS ACCOUNTS TO JUNE 30, 1914.

[From the returns made, as corrected by the Board.]

For localities supplied see pages 122 and 136.

THE ELECTRIC LIGHT AND POWER COMPANY OF ABINGTON AND ROCKLAND.

Assets.	
Real estate, ...	\$34,209 96
Steam plant, ...	29,160 92
Electric plant, ...	51,606 90
Electric lines, ...	166,770 18
Transformers, ...	24,152 65
Meters, ...	35,465 60
Arc lamps, ...	2,645 30
Due for electricity, ...	14,188 31
Incandescent lamps on hand, ...	1,717 00
Other materials on hand, ...	18,774 83
Motors on hand, ...	14,618 41
Fixtures, tools, etc., on hand, ...	1,996 07
Horses, wagons, automobiles, etc., ...	9,116 65
Sundry accounts due the company, ...	9,304 82
Office furniture, ...	358 50
Cash on hand, ...	13,882 18
Notes receivable, ...	218 22
Interest prepaid, ...	458 74
Insurance, ...	1,690 19
Taxes prepaid, ...	162 98
Investments (real estate), ...	2,293 60
Total assets as per books of the company, ...	<u>\$432,792 01</u>
LIABILITIES.	
Capital stock, ...	\$189,000 00
Bonds issued, ...	25,000 00
Notes payable, ...	110,000 00
Unpaid bills, ...	13,440 12
Deposits, ...	115 00
Premium on capital stock, ...	27,000 00
Interest accrued but not due, ...	402 50
Reserve fund, ...	1,571 53
Depreciation fund, ...	25,000 00
Amounts due from the company, not included above, ...	<u>3,655 06</u>
Total liabilities as per books of the company, ...	<u>\$395,184 21</u>
Profit and loss balance, ...	<u>37,607 80</u>

\$432,792 01

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$2,684 81	
For current bought, ...	46,285 25	
distribution, ...	28,798 50	
management, ...	22,422 21	
taxes, ...	7,610 69	
incidentals, ...	3,537 08	
	\$111,338 54	
Income from sale of electricity, ...		\$136,301 37
other sources, ...		903 83
Balance to profit and loss, ...	25,866 66	
	\$137,205 20	\$137,205 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$31,115 37
Balance of manufacturing account, ...		25,866 66
Interest received, ...		165 50
Rents, ...		117 01
Jobbing, ...		1,031 83
Interest paid, ...	\$5,155 36	
Dividends declared, ...	15,120 00	
Other items, ...	413 21	
Balance June 30, 1914, ...	37,607 80	
	\$58,296 37	\$58,296 37

ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas), ...	\$8,755 37
Machinery and manufacturing appliances (gas), ...	3,836 69
Street mains (gas), ...	24,305 43
Services (gas), ...	15,377 18
Meters (gas), ...	12,155 70
Due for gas, ...	2,424 55
Other gas materials on hand, ...	735 19
Gas fixtures, tools, etc., on hand, ...	1,303 16
Electric lines, ...	42,671 05
Transformers, ...	5,046 88
Meters (electric), ...	5,517 70
Arc lamps, ...	2,224 83
Due for electricity, ...	2,920 62
Electrodes on hand, ...	63 50
Incandescent lamps on hand, ...	87 77
Other electric materials on hand, ...	513 53
Motors on hand, ...	1,385 44
Electric fixtures, tools, etc., on hand, ...	300 90
Horses, wagons, automobiles, etc., ...	227 50

Sundry accounts due the company, ...	\$1,698 27
Office furniture, ...	1,758 58
Cash on hand, ...	6,768 52
Investments (real estate), ...	1,000 00

Total assets as per books of the company, ...	\$141,068 36
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LIABILITIES.

Capital stock, ...	\$60,000 00
Premium on capital stock, ...	3,416 00
Notes payable, ...	47,400 00
Unpaid bills, ...	4,046 51
Deposits, ...	560 99
Unpaid dividends, ...	1,800 00
Interest accrued but not due, ...	10 10
Amounts due from the company, not included above, ...	530 51

Total liabilities as per books of the company, ...	\$117,764 11
Profit and loss balance, ...	23,304 25

\$141,068 36

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$42 76	
For gas bought, ...	13,602 20	
distribution, ...	2,428 04	
management, ...	2,880 26	
taxes, ...	1,034 22	
incidentals, ...	268 32	
	\$20,255 80	
Operating expenses (electric):		
At station, ...	\$2 65	
For current bought, ...	8,175 36	
distribution, ...	2,521 30	
management, ...	4,172 70	
taxes, ...	1,416 84	
incidentals, ...	398 59	
	16,687 44	
Income from sale of gas, ...		\$23,109 81
sale of electricity, ...		30,550 52
Balance to profit and loss,		
Gas, ...	2,854 01	
Electric, ...	13,863 08	
	\$53,660 33	\$53,660 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$24,364 55
Balance of gas manufacturing account, ...		2,854 01
Balance of electric manufacturing account, ...		13,863 08
Interest received, ...		13 10
Rents, ...		128 58
Jobbing, ...		190 19

	Dr.	Cr.
Interest paid, ...	\$2,406 15	
Dividends declared, ...	13,200 00	
Depreciation, ...	2,494 00	
Other items, ...	9 11	
Balance June 30, 1914, ...	23,304 25	
	\$41,413 51	\$41,413 51

ADAMS, U. S.

(Townsend.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$1,091 96	
For distribution, ...	109 22	
management, ...	72 00	
taxes, ...	34 66	
incidentals, ...	45 77	
	\$1,353 61	
Income from sale of electricity, ...		\$2,504 54
other sources, ...		18 35
Balance to profit and loss, ...	1,169 28	
	\$2,522 89	\$2,522 89

AGAWAM ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$52,755 90
Electric plant, ...	48,094 18
Electric lines, ...	55,231 78
Transformers, ...	4,561 51
Meters, ...	3,284 76
Work in process, ...	1,484 35
Due for electricity, ...	2,377 67
Incandescent lamps on hand, ...	133 41
Other materials on hand, ...	2,401 58
Fixtures, tools, etc., on hand, ...	618 44
Horses, wagons, automobiles, etc., ...	642 14
Sundry accounts due the company, ...	319 26
Office furniture, ...	376 97
Cash on hand, ...	6,351 06
Total assets as per books of the company, ...	\$178,633 01
Profit and loss balance, ...	211 40
	\$178,844 41

LIABILITIES.

Capital stock, ...	\$125,000 00
Notes payable, ...	49,580 82
Unpaid bills, ...	3,176 20
Interest accrued but not due, ...	710 53
Amounts due from the company, not included above, ...	376 86
Total liabilities as per books of the company, ...	\$178,844 41

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$2,591 61	
For current bought,	9,997 86	
distribution, ...	2,067 75	
management, ...	1,914 22	
taxes, ...	376 86	
incidentals, ...	349 46	
	\$17,297 76	
Income from sale of electricity, ...		\$16,212 01
Balance to profit and loss, ...		1,085 75
	\$17,297 76	\$17,297 76

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, ...	\$1,085 75	
Interest received, ...		\$325 57
From Amherst Power Co., ...		3,296 24
Balance of sale from Enfield Co., ...		7,552 00
Other items of income, ...		82 11
Interest paid, ...	2,829 57	
Depreciation, ...	7,552 00	
Balance June 30, 1914, ...		211 40
	\$11,467 32	\$11,467 32

AMERICAN WOOLEN COMPANY.

(Maynard.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$9,377 77	
For distribution, ...	3,330 78	
management, ...	1,924 02	
taxes, ...	696 39	
incidentals, ...	1,778 47	
	\$17,107 43	
Income from sale of electricity, ...		\$23,273 21
other sources, ...		1,359 31
Balance to profit and loss, ...	7,525 09	
	\$24,632 52	\$24,632 52

AMESBURY ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, ...	\$24,721 05
Steam plant, ...	49,076 35
Electric plant, ...	38,259 83
Electric lines, ...	92,121 75
Transformers, ...	11,943 78

Meters, ...	\$9,739 07
Arc lamps, ...	510 35
Due for electricity, ...	7,900 47
Fuel on hand, ...	1,456 70
Electrodes on hand, ...	27 25
Incandescent lamps on hand, ...	78 22
Other materials on hand, ...	4,706 91
Motors on hand, ...	461 44
Fixtures, tools, etc., on hand, ...	839 70
Horses, wagons, automobiles, etc., ...	858 15
Sundry accounts due the company, ...	7,239 63
Office furniture, ...	1,407 13
Cash on hand, ...	19,421 81
Prepaid interest, ...	205 60
Insurance, ...	1,329 04
Investments, ...	1,031 70

Total assets as per books of the company, ... **\$273,335 93**

LIABILITIES.

Capital stock, ...	\$235,000 00
Notes payable, ...	10,000 00
Unpaid bills, ...	5,502 30
Deposits, ...	323 00
Reserve fund, ...	1,566 66
Amounts due from the company, not included above, ...	1,106 34

Total liabilities as per books of the company, ... **\$253,498 30**
 Profit and loss balance, ... **19,837 63**

\$273,335 93

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$15,698 83	
For current bought, ...	1,137 30	
distribution, ...	3,037 15	
management, ...	4,679 71	
taxes, ...	3,285 43	
incidentals, ...	2,931 51	
	\$30,769 93	
Income from sale of electricity, ...		\$50,700 96
other sources, ...		191 36
Balance to profit and loss, ...	20,122 39	
	\$50,892 32	\$50,892 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$24,239 96
Balance of manufacturing account, ...		20,122 39
Interest received, ...		2,665 47
Jobbing, ...		13 01
Dividend on capital stock sold, ...		891 55
Interest paid, ...	\$6,508 16	
Dividends declared, ...	10,772 50	
Reserve for dividends, ...	1,566 66	

	Dr.	Cr.
Depreciation, ...	\$4,500 00	
Premium on bond purchased, ...	3,460 00	
Other items, ...	1,287 43	
Balance June 30, 1914, ...	19,837 63	
	\$47,932 38	\$47,932 38

AMESBURY AND SALISBURY GAS COMPANY.

ASSETS.

Real estate, ...	\$6,725 16
Machinery and manufacturing appliances, ...	67,555 58
Street mains, ...	90,621 71
Meters, ...	10,577 66
Due for gas, ...	2,658 67
Gas coal on hand, ...	220 00
Coke on hand, ...	106 70
Enrichers on hand, ...	390 08
Purifying materials on hand, ...	132 00
Other materials on hand, ...	21 00
Stoves on hand, ...	358 55
Fixtures, tools, etc., on hand, ...	520 15
Sundry accounts due the company, ...	4,672 53
Office furniture, ...	427 97
Cash on hand, ...	1,117 77
Total assets as per books of the company, ...	\$186,105 53
Profit and loss balance, ...	17,888 74
	\$203,994 27

LIABILITIES.

Capital stock, ...	\$60,000 00
Bonds issued, ...	60,000 00
Notes payable, ...	31,800 00
Unpaid bills, ...	5,913 04
Deposits, ...	410 00
Interest accrued but not due, ...	625 00
Amounts due from the company, not included above, ...	45,246 23
Total liabilities as per books of the company, ...	\$203,994 27

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$16,688 86	
For distribution, ...	1,278 38	
management, ...	3,105 38	
taxes, ...	1,515 64	
incidentals, ...	400 75	
	\$22,989 01	
Income from sale of gas, ...		\$25,771 47
other sources, ...		519 30
Balance to profit and loss, ...	3,301 76	
	\$26,290 77	\$26,290 77

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$16,350 67	
Balance of manufacturing account, ...		\$3,301 76
Interest paid, ...	4,623 66	
Other items.	216 17	
Balance June 30, 1914, ...		17,888 74
	\$21,190 50	\$21,190 50

AMHERST GAS COMPANY.

ASSETS.

Real estate (gas), ...	\$4,917 00
Machinery and manufacturing appliances (gas), ...	24,008 40
Street mains (gas), ...	41,806 02
Services (gas), ...	8,691 48
Meters (gas), ...	4,710 55
Due for gas, ...	737 16
Gas coal on hand, ...	385 09
Enrichers on hand, ...	471 42
Purifying materials on hand, ...	38 20
Other gas materials on hand, ...	498 83
Gas fixtures, tools, etc., on hand, ...	1,436 58
Real estate (electric), ...	11,603 28
Steam plant (electric), ...	9,514 12
Electric plant, ...	488 13
Electric lines, ...	141,817 95
Transformers, ...	16,372 62
Meters (electric), ...	16,348 78
Substation, ...	124,613 12
Due for electricity, ...	4,923 35
Fuel on hand (electric), ...	150 00
Other electric materials on hand, ...	10,488 45
Horses, wagons, automobiles, etc., ...	2,547 27
Sundry accounts due the company, ...	5,981 54
Office furniture, ...	3,311 17
Cash on hand, ...	20,889 59
Notes receivable, ...	20,493 75
Prepaid interest, ...	1,510 43
Insurance, ...	1,060 40
Investments, ...	5,280 51
Total assets as per books of the company, ...	\$485,095 19

LIABILITIES.

Capital stock, ...	\$300,000 00
Bonds issued, ...	30,000 00
Notes payable, ...	135,000 00
Unpaid bills, ...	9,462 16
Interest accrued but not due, ...	820 26
Amounts due from the company, not included above, ...	1,600 41
Total liabilities as per books of the company, ...	\$476,882 83
Profit and loss balance, ...	8,212 36

\$485,095 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works, ...	\$8,099 47	
For distribution, ...	1,582 56	
management, ...	2,435 86	
taxes, ...	1,143 48	
incidentals, ...	484 32	
	\$13,745 69	
Operating expenses (electric):		
At station, ...	\$3,285 14	
For current bought, ...	11,426 40	
distribution, ...	6,871 30	
management, ...	7,411 49	
taxes, ...	3,430 42	
incidentals, ...	1,276 76	
	33,701 51	
Income from sale of gas, ...		\$12,040 57
sale of electricity, ...		50,939 73
Balance to profit and loss:		
Gas, ...		1,705 12
Electric, ...	17,238 22	
	\$64,685 42	\$64,685 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$7,232 33
Balance of gas manufacturing account, ...	\$1,705 12	
Balance of electric manufacturing account, ...		17,238 22
Interest received, ...		291 16
Rents, ...		405 88
Jobbing, ...		400 00
Other items of income, ...		9,767 45
Interest paid, ...	5,946 91	
Dividends declared, ...	15,937 50	
Depreciation, ...	1,500 00	
Other items, ...	2,033 15	
Balance June 30, 1914, ...	8,212 36	
	\$35,335 04	\$35,335 04

ARLINGTON GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$99,386 51
Machinery and manufacturing appliances, ...	180,047 57
Street mains, ...	272,162 51
Services, ...	18,514 27
Meters, ...	35,804 78
Due for gas, ...	10,871 94
Coal on hand, ...	2,939 86
Coke on hand, ...	300 00
Tar on hand, ...	514 29

Enrichers on hand, ...	\$3,049 17
Other materials on hand, ...	2,119 48
Fixtures, tools, etc., on hand, ...	7,055 30
Horses, wagons, automobiles, etc., ...	8,468 71
Sundry accounts due the company, ...	8,727 18
Office furniture, ...	3,023 80
Cash on hand, ...	2,946 16

Total assets as per books of the company, ...	\$655,931 53
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LIABILITIES.

Capital stock, ...	\$397,500 00
Bonds issued, ...	100,000 00
Notes payable, ...	89,200 00
Unpaid bills, ...	16,639 76
Deposits, ...	4,176 96
Interest accrued but not due, ...	1,250 00
Amounts due from the company, not included above, ...	45,075 07

Total liabilities as per books of the company, ...	\$653,841 79
Profit and loss balance, ...	2,089 74

\$655,931 53

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$49,091 34	
For distribution, ...	6,879 17	
management, ...	17,155 52	
taxes, ...	5,136 56	
incidentals, ...	2,809 41	
	\$81,072 00	
Income from sale of gas, ...		\$91,382 52
residuals, ...		1,873 61
other sources, ...		52 30
Balance to profit and loss, ...	12,236 43	
	\$93,308 43	\$93,308 43

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$1,807 01
Balance of manufacturing account, ...		12,236 43
Interest received, ...		141 61
Rents, ...		360 00
Jobbing, ...		2,026 39
Interest paid, ...	\$8,607 30	
Dividends declared, ...	2,500 00	
Depreciation, ...	1,702 18	
Other items, ...	1,672 22	
Balance June 30, 1914, ...	2,089 74	

\$16,571 44	\$16,571 44
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ASHBY.

(See W. O. Loveland.)

ATHOL GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas), ...	\$11,788 06
Machinery and manufacturing appliances (gas), ...	29,209 35
Street mains (gas), ...	37,068 76
Services (gas), ...	13,998 18
Gas arc lamps, ...	102 89
Meters (gas), ...	6,685 20
Due for gas, ...	1,787 82
Gas coal on hand, ...	207 00
Enrichers on hand, ...	102 00
Purifying materials on hand, ...	160 02
Stoves, ...	4,405 24
Gas fixtures, tools, etc., on hand, ...	95 75
Real estate (electric), ...	56,376 48
Water power plant, ...	276,661 54
Steam plant (electric), ...	64,840 89
Electric plant, ...	105,599 24
Electric lines, ...	174,013 09
Transformers, ...	14,271 61
Meters (electric), ...	23,425 18
Street lights, ...	5,364 34
Due for electricity, ...	10,506 49
Fuel on hand (electric), ...	2,340 69
Other electric materials on hand, ...	4,036 12
Tools on hand, ...	1,530 42
Horses, wagons, automobiles, etc., ...	4,194 88
Sundry accounts due the company, ...	4,215 75
Office furniture, ...	2,996 61
Cash on hand, ...	6,288 58
Interest prepaid, ...	737 73
Insurance, ...	817 26
Investments (real estate), ...	3,038 64
Total assets as per books of the company, ...	\$866,865 81

LIABILITIES.

Capital stock, ...	\$325,000 00
Bonds issued, ...	20,000 00
Notes payable, ...	457,000 00
Unpaid bills, ...	10,873 16
Deposits, ...	120 00
Unpaid dividends, ...	8,125 00
Interest accrued but not due, ...	3,249 02
Amounts due from the company, not included above, ...	2,328 45
Total liabilities as per books of the company, ...	\$826,695 63
Profit and loss balance, ...	40,170 18

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works, ...	\$7,146 76	
For distribution, ...	878 66	
management, ...	1,205 84	
taxes, ...	1,445 97	
incidentals, ...	273 63	
	\$10,950 86	
Operating expenses (electric):		
At station, ...	\$22,308 08	
For current bought, ...	27,599 74	
distribution, ...	2,266 69	
management, ...	2,772 43	
taxes, ...	8,140 97	
incidentals, ...	1,827 65	
	\$64,915 56	
Income from sale of gas, ...		\$17,980 94
other sources (gas), ...		415 05
sale of electricity, ...		111,340 69
other sources (electric), ...		201 04
Balance to profit and loss:		
Gas, ...	7,445 13	
Electric, ...	46,626 17	
	\$129,937 72	\$129,937 72

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$45,639 21
Balance of gas manufacturing account, ...		7,445 13
Balance of electric manufacturing account, ...		46,626 17
Interest received, ...		219 03
Rents, ...		114 78
Jobbing, ...		6,003 00
Interest paid, ...	\$27,205 14	
Dividends declared, ...	32,500 00	
Other items, ...	6,172 00	
Balance June 30, 1914, ...	40,170 18	
	\$106,047 32	\$106,047 32

ATTLEBORO GAS LIGHT COMPANY CORPORATION.

ASSETS.

Real estate, ...	\$45,162 94
Machinery and manufacturing appliances, ...	44,323 30
Street mains, ...	66,840 47
Meters, ...	26,113 79
Due for gas, ...	3,180 05
Gas coal on hand, ...	15,250 00
Coke on hand, ...	1,080 00
Tar on hand, ...	454 00
Enrichers on hand, ...	647 00
Purifying materials on hand, ...	290 00

Other materials on hand, ...	\$3,498 50
Stoves on hand, ...	264 00
Fixtures, etc., on hand, ...	156 00
Sundry accounts due the company, ...	1,654 37
Office furniture, ...	1,003 84
Cash on hand, ...	4,559 74
Investments (real estate), ...	2,700 00

Total assets as per books of the company, ... **\$217,178 00**

LIABILITIES.

Capital stock, ...	\$58,000 00
Premium on capital stock, ...	14,500 00
Notes payable, ...	8,000 00
Deposits, ...	35 00

Total liabilities as per books of the company, ... **\$80,535 00**
 Profit and loss balance, ... **136,643 00**

\$217,178 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$51,406 03	
For distribution, ...	6,121 97	
management, ...	8,580 58	
taxes, ...	5,124 60	
incidentals, ...	849 71	
	\$72,082 89	
Income from sale of gas, ...		\$70,595 80
residuals, ...		16,895 03
Balance to profit and loss, ...	15,407 94	
	\$87,490 83	\$87,490 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$129,179 61
Balance of manufacturing account, ...		15,407 94
Interest received, ...		170 37
Rents, ...		1,161 17
Jobbing, ...		523 88
Other items of income, ...		10 42
Interest paid, ...	\$106 07	
Dividends declared, ...	6,960 00	
Depreciation, ...	2,000 00	
Other items, ...	744 32	
Balance June 30, 1914, ...	136,643 00	
	\$146,453 39	\$146,453 39

ATTLEBOROUGH STEAM AND ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$76,353 30
Steam plant, ...	135,406 02
Electric plant, ...	20,774 89

Electric lines, ...	\$63,472 90
Transformers, ...	17,221 49
Meters, ...	18,072 89
Arc lamps, ...	676 62
Due for electricity, ...	11,801 33
Fuel on hand, ...	5,396 82
Electrodes on hand, ...	64 76
Incandescent lamps on hand, ...	1,226 98
Other materials on hand, ...	1,041 85
Motors on hand, ...	1,752 10
Fixtures, tools, etc., on hand, ...	1,184 69
Horses, wagons, automobiles, etc., ...	174 40
Sundry accounts due the company, ...	932 91
Office furniture, ...	976 17
Cash on hand, ...	48,423 23
Reserve fund, ...	10,000 00
Sinking fund, ...	21,089 47
Investments (real estate), ...	1,000 00

Total assets as per books of the company, ... \$437,042 82

LIABILITIES.

Capital stock, ...	\$275,000 00
Premium on capital stock, ...	20,000 00
Bonds issued, ...	30,000 00
Notes payable, ...	35,000 00
Unpaid bills, ...	1,015 65
Deposits, ...	583 50
Unpaid dividends, ...	8,250 00
Interest accrued but not due, ...	795 69

Total liabilities as per books of the company, ... \$370,644 84

Profit and loss balance, ... 66,397 98

\$437,042 82

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$36,582 76	
For current bought, ...	80 76	
distribution, ...	6,581 49	
management, ...	15,989 17	
taxes, ...	10,700 23	
incidentals, ...	2,348 39	
	\$72,282 80	
Income from sale of electricity, ...		\$124,483 16
other sources, ...		4 00
Balance to profit and loss, ...	52,204 36	
	\$124,487 16	\$124,487 16

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$65,977 19
Balance of manufacturing account, ...		52,204 36
Interest received, ...		1,844 65

	Dr.	Cr.
Rents, ...		\$394 00
Jobbing, ...		88 41
Other items of income, ...		4 45
Interest paid, ...	\$3,293 81	
Dividends declared, ...	30,600 00	
Depreciation, ...	18,900 00	
Other items, ...	1,321 27	
Balance June 30, 1914, ...	66,397 98	
	\$120,513 06	\$120,513 06

ATWOOD L. SIDNEY.

(Chatham.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$630 90	
For distribution, ...	15 00	
taxes, ...	6 66	
	\$652 56	
Income from sale of gas, ...		\$996 00
Balance to profit and loss, ...	343 44	
	\$996 00	\$996 00

AYER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, ...	\$2,999 14
Steam plant, ...	7,997 14
Electric plant, ...	9,187 28
Electric lines, ...	29,873 07
Transformers, ...	3,199 59
Meters, ...	5,526 88
Arc lamps, ...	633 39
Due for electricity, ...	1,339 65
Fuel on hand, ...	170 94
Electrodes on hand, ...	29 63
Incandescent lamps on hand, ...	239 18
Other materials on hand, ...	543 99
Fixtures, tools, etc., on hand, ...	316 22
Horses, wagons, automobiles, etc., ...	639 49
Office furniture, ...	244 33
Cash on hand, ...	1,940 43
Investments (real estate), ...	1,000 00
Total assets as per books of the company, ...	\$65,880 35

LIABILITIES.

Capital stock, ...	\$30,000 00
Bonds issued, ...	8,500 00
Notes payable, ...	23,500 00
Unpaid bills, ...	625 43

Deposits, ...	\$225 00
Unpaid dividends, ...	750 00
Interest accrued but not due, ...	141 67
Amounts due from the company, not included above, ...	113 88

Total liabilities as per books of the company, ...	\$63,855 98
Profit and loss balance, ...	2,024 37

\$65,880 35

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, ...	\$150 72	
For current bought, ...	6,495 48	
distribution, ...	2,188 31	
management, ...	2,727 68	
taxes, ...	879 88	
incidentals, ...	251 47	
	\$12,693 54	
Income from sale of electricity, ...		\$16,593 95
Balance to profit and loss, ...	3,900 41	
	\$16,593 95	\$16,593 95

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$4,227 95
Balance of manufacturing account, ...		3,900 41
Interest received, ...		32 99
Rents, ...		76 50
Other items of income, ...		27 65
Interest paid, ...	\$1,836 64	
Dividends declared, ...	3,000 00	
Depreciation, ...	1,246 00	
Other items, ...	158 49	
Balance June 30, 1914, ...	2,024 37	
	\$8,265 50	\$8,265 50

BARNSTABLE.

(See COTUIT and HYANNIS.)

BERNARDSTON ACETYLENE LIGHT COMPANY.

(Unincorporated.)

ASSETS.

Real estate, ...	\$500 00
Machinery and manufacturing appliances, ...	1,000 00
Street mains, ...	1,207 15
Meters, ...	253 41
Due for gas, ...	14 34

Other materials on hand, ...	\$60 00
Fixtures on hand, ...	91
Cash on hand, ...	52

Total assets as per books of the company, ...	<u>\$3,036 33</u>
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LIABILITIES.

Capital stock, ...	\$2,300 00
Notes payable, ...	225 00
Unpaid bills, ...	23 84
Interest due but not paid, ...	31 50

Total liabilities as per books of the company, ...	<u>\$2,580 34</u>
Profit and loss balance, ...	455 99

<u>\$3,036 33</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$207 26	
For distribution, ...	35 00	
management, ...	20 51	
taxes, ...	8 43	
incidentals, ...	1 04	
	<u>\$272 24</u>	
Income from sale of gas, ...		\$243 44
other sources, ...		5 26
Balance to profit and loss, ...		23 54
	<u>\$272 24</u>	<u>\$272 24</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$493 13
Balance of manufacturing account, ...	\$23 54	
Interest paid, ...	13 60	
Balance June 30, 1914, ...	455 99	
	<u>\$493 13</u>	<u>\$493 13</u>

BEVERLY GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas), ...	\$139,268 61
Machinery and manufacturing appliances (gas), ...	69,348 02
Street mains and services (gas), ...	234,485 63
Meters (gas), ...	36,317 76
Due for gas, ...	7,172 11
Gas coal on hand, ...	8,650 20
Coke on hand, ...	385 00
Tar on hand, ...	1,305 00
Enrichers on hand, ...	67 50
Purifying materials on hand, ...	413 25
Other gas materials on hand, ...	80 00
Stoves on hand, ...	1,923 27
Real estate (electric), ...	114,153 45

Steam plant (electric), ...	\$85,025 65
Electric plant, ...	75,955 59
Electric lines, ...	375,589 04
Transformers, ...	15,599 08
Meters (electric), ...	18,177 07
Arc lamps, ...	4,292 34
Due for electricity, ...	13,216 69
Horses, wagons, automobiles, etc., ...	7,913 76
Sundry accounts due the company, ...	3,592 92
Office furniture, ...	2,839 09
Cash on hand, ...	85,475 48
Investments, ...	500 00

Total assets as per books of the company, ... \$1,301,746 51

LIABILITIES.

Capital stock, ...	\$687,500 00
Premium on capital stock, ...	355,250 00
Deposits, ...	2,045 00

Total liabilities as per books of the company, . . . \$1,044,795 00
 Profit and loss balance, ... 256,951 51

\$1,301,746 51

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$40,307 39	
For gas bought, ...	30 94	
distribution, ...	10,532 17	
management, ...	9,571 66	
taxes, ...	7,120 62	
incidentals, ...	2,810 11	
	\$70,372 89	
Operating expenses (electric):		
At station, ...	\$36,664 12	
For distribution, ...	11,713 46	
management, ...	9,846 63	
taxes, ...	12,794 62	
incidentals, ...	5,825 95	
	76,844 78	
Income from sale of gas, ...		\$93,116 57
residuals, ...		7,122 82
other sources (gas), ...		392 01
sale of electricity, ...		160,561 59
other sources (electric), ...		3,415 65
Balance to profit and loss:		
Gas, ...	30,258 51	
Electric, ...	87,132 46	
	\$264,608 64	\$264,608 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$234,139 13
Balance of gas manufacturing account, ...		30,258 51
Balance of electric manufacturing account, ...		87,132 46
Interest received, ...		3,030 57

	Dr.	Cr.
Rents, ...		\$84 00
Other items of income, ...		152 86
Interest paid, ...	\$796 53	
Dividends declared, ...	75,000 00	
Depreciation, ...	21,841 24	
Other items, ...	208 25	
Balance June 30, 1914, ...	256,951 51	
	\$354,797 53	\$354,797 53

THE BLACKSTONE ELECTRIC LIGHT COMPANY.

ASSETS.

Machinery and manufacturing appliances (gas), ...	\$5,254 50
Street mains (gas), ...	9,313 53
Services (gas), ...	3,966 07
Meters (gas), ...	3,043 22
Due for gas, ...	634 68
Other gas materials on hand, ...	11 35
Electric lines, ...	19,039 53
Transformers, ...	1,155 50
Meters (electric), ...	1,538 48
Arc lamps, ...	721 93
Due for electricity, ...	1,427 28
Incandescent lamps on hand, ...	76 25
Other electric materials on hand, ...	524 60
Electric fixtures, tools, etc., on hand, ...	40 76
Sundry accounts due the company, ...	1,286 29
Office furniture, ...	73 90
Cash on hand, ...	516 28
Insurance, ...	38 88
Total assets as per books of the company, ...	\$48,663 03

LIABILITIES.

Capital stock, ...	\$40,000 00
Notes payable, ...	4,500 00
Unpaid bills, ...	1,401 81
Deposits, ...	147 75
Interest accrued but not due, ...	40 34
Reserve fund, ...	533 33
Amounts due from the company, not included above, ...	224 44

Total liabilities as per books of the company, ...	\$46,847 67
Profit and loss balance, ...	1,815 36
	\$48,663 03

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$7 10	
For gas bought, ...	2,916 40	
distribution, ...	510 38	
management, ...	509 60	
taxes, ...	386 55	
incidentals, ...	66 75	

\$4,396 78

Operating expenses (electric):		DR.	CR.
For current bought,	\$4,707 90		
distribution, ...	1,087 24		
management, ...	499 69		
taxes, ...	386 56		
incidentals, ...	131 69		
		\$6,813 08	
Income from sale of gas, ...			\$5,222 65
sale of electricity, ...			9,744 19
Balance to profit and loss:			
Gas, ...		825 87	
Electric, ...		2,931 11	
		\$14,966 84	\$14,966 84

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$662 13
Balance of gas manufacturing account, ...		825 87
Balance of electric manufacturing account, ...		2,931 11
Interest received, ...		436 44
Rents, ...		24 96
Jobbing, ...		286 22
Other items of income, ...		121 51
Interest paid, ...	\$526 55	
Dividends declared, ...	1,150 00	
Depreciation, ...	1,263 00	
Reserve for dividend, ...	533 33	
Balance June 30, 1914, ...	1,815 36	
	\$5,288 24	\$5,288 24

BLOCK PLANT ELECTRIC LIGHT COMPANY.

(Boston.)

ASSETS.	
Steam plant, ...	\$9,595 06
Electric plant, ...	7,894 61
Electric lines, ...	4,363 52
Meters, ...	2,541 04
Arc lamps, ...	1,890 77
Due for electricity, ...	4,719 58
Fuel on hand, ...	58 05
Electrodes on hand, ...	1 00
Oil and waste on hand, ...	14 20
Incandescent lamps on hand, ...	100 52
Fixtures, tools, etc., on hand, ...	52 00
Sundry accounts due the company, ...	53 05
Cash on hand, ...	170 96
Investments (securities), ...	6,629 39
Total assets as per books of the company, ...	\$38,083 75

LIABILITIES.

Capital stock, ...	\$9,500 00
Notes payable, ...	17,000 00
Unpaid bills, ...	857 29
Deposits, ...	182 48
Interest due but not paid, ...	850 00

Total liabilities as per books of the company, ...	\$28,389 77
Profit and loss balance, ...	9,693 98

\$38,083 75

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$31,133 92	
For distribution, ...	1,353 94	
management, ...	220 46	
taxes, ...	91 16	
incidentals, ...	227 38	
	\$33,026 86	
Income from sale of electricity, ...		\$21,975 11
other sources, ...		4,025 02
Balance to profit and loss, ...		7,026 73
	\$33,026 86	\$33,026 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$17,567 12
Balance of manufacturing account, ...	\$7,026 73	
Interest received, ...		28 25
Other items of income, ...		169 12
Interest paid, ...	853 24	
Other items, ...	190 54	
Balance June 30, 1914, ...	9,693 98	
	\$17,764 49	\$17,764 49

BOSTON CONSOLIDATED GAS COMPANY.

Assets.

Real estate, ...	\$5,919,856 09
Machinery and manufacturing appliances, ...	6,944,392 67
Street mains, ...	10,113,957 21
Services, ...	1,601,205 64
Gas arc lamps, ...	8,282 14
Meters, ...	1,588,443 71
Due for gas, ...	263,494 10
Gas coal on hand, ...	56,374 92
Coke on hand, ...	92,848 52
Tar, etc., on hand, ...	20,454 26
Enrichers on hand, ...	86,001 09
Purifying materials on hand, ...	12,693 68
Other materials on hand, ...	290,641 88

Stoves, ...	\$271,578 66
Horses, wagons, automobiles, etc., ...	59,069 82
Sundry accounts due the company, ...	84,278 32
Office furniture, ...	53,239 97
Cash on hand, ...	91,424 37
Notes receivable, ...	30 00
Insurance, interest, rent and advertising prepaid, ...	13,935 86
Investments (securities), ...	36,047 21
Printing plant, ...	6,739 16

Total assets as per books of the company, ...	\$27,614,989 28
Profit and loss balance, ...	33,028 41

\$27,648,017 69

LIABILITIES.

Capital stock, ...	\$15,124,600 00
Premium on capital stock, ...	8,893,264 80
Notes payable, ...	3,092,713 20
Unpaid bills, ...	275,987 87
Deposits, ...	160,608 60
Reserve funds, ...	18,291 22
Amounts due from the company, not included above, ...	82,552 00

Total liabilities as per books of the company, ...	\$27,648,017 69
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MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, ...	\$1,077,729 94	
For gas bought, ...	887,929 36	
distribution, ...	465,608 04	
management, ...	240,131 01	
taxes, ...	462,286 61	
incidentals, ...	86,859 07	
	\$3,220,544 03	
Income from sale of gas, ...		\$4,560,696 01
residuals, ...		78,399 27
other sources, ...		1,215 81
Balance to profit and loss, ...	1,419,767 06	
	\$4,640,311 09	\$4,640,311 09

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$1,845 38
Balance of manufacturing account, ...		1,419,767 06
Interest received, ...		7,269 75
Rents, ...		25,596 04
Other items of income, ...		862 95
Interest paid, ...	\$151,726 82	
Dividends declared, ...	1,209,968 00	
Employees' fund, ...	52,000 00	
Depreciation, ...	22,855 95	
Other items, ...	51,818 82	
Balance June 30, 1914, ...		33,028 41
	\$1,488,369 59	\$1,488,369 59

BROCKTON GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$159,682 36
Machinery and manufacturing appliances, ...	492,538 13
Street mains, ...	536,198 77
Services, ...	143,648 70
Meters, ...	149,270 74
High candle power lamps, ...	34,089 29
Due for gas, ...	23,925 42
Gas coal on hand, ...	9,814 05
Gas on hand, ...	160 16
Tar on hand, ...	1,600 00
Enrichers on hand, ...	3,963 73
Purifying materials on hand, ...	249 77
Other materials on hand, ...	23,104 80
Stoves on hand, ...	8,508 00
Fixtures, tools, etc., on hand, ...	8,549 75
Horses, wagons, automobiles, etc., ...	11,605 73
Sundry accounts due the company, ...	15,084 20
Office furniture, ...	1,700 20
Cash on hand, ...	62,643 94
Interest prepaid, ...	852 74
Insurance, ...	1,382 52
Investments (real estate), ...	1,000 00
Total assets as per books of the company, ...	\$1,689,573 00

LIABILITIES.

Capital stock, ...	\$1,309,000 00
Bonds issued, ...	100,000 00
Notes payable, ...	200,000 00
Unpaid bills, ...	13,283 39
Deposits, ...	2,933 29
Unpaid dividends, ...	19,635 00
Interest accrued but not due, ...	2,083 33

Total liabilities as per books of the company, ...	\$1,646,935 01
Profit and loss balance, ...	42,637 99
	\$1,689,573 00

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$142,885 13	
For distribution, ...	59,075 34	
management, ...	25,545 20	
taxes, ...	21,837 53	
incidentals, ...	3,133 09	
	\$252,476 29	
Income from sale of gas, ...		\$350,147 69
residuals, ...		3,850 35
other sources, ...		2,306 45
Balance to profit and loss, ...	103,828 20	
	\$356,304 49	\$356,304 49

PROFIT AND LOSS ACCOUNT.				Dr.	Cr.
Balance June 30, 1913,	.	.	.	.	\$42,549 96
Balance of manufacturing account,	.	.	.	.	103,828 20
Interest received,	.	.	.	.	2,030 56
Rent,	.	.	.	.	521 37
Jobbing,	.	.	.	.	1,411 75
Other items of income,	.	.	.	.	249 37
Interest paid,	.	.	.	\$19,111 07	
Dividends declared,	.	.	.	71,040 00	
Depreciation,	.	.	.	16,000 00	
Other items,	.	.	.	1,802 15	
Balance June 30, 1914,	.	.	.	42,637 99	
				<u>\$150,591 21</u>	<u>\$150,591 21</u>

BUZZARDS BAY ELECTRIC COMPANY.

ASSETS.		
Real estate,	.	\$18,699 43
Steam plant,	.	35,263 52
Electric plant,	.	13,743 42
Electric lines,	.	97,495 44
Transformers,	.	2,965 10
Meters,	.	53 01
Due for electricity,	.	5,240 98
Fuel on hand,	.	3,085 70
Oil and waste on hand,	.	43 65
Other materials on hand,	.	6,953 14
Fixtures, tools, etc., on hand,	.	28 01
Horses, wagons, automobiles, etc.,	.	1,355 66
Sundry accounts due the company,	.	2,068 02
Office furniture,	.	10 00
Cash on hand,	.	1,701 02
Total assets as per books of the company,	.	<u>\$188,706 10</u>
LIABILITIES.		
Capital stock,	.	\$11,000 00
Notes payable,	.	6,500 00
Unpaid bills,	.	20,017 04
Deposits,	.	558 00
Amounts due from the company, not included above,	.	150,357 69
Total liabilities as per books of the company,	.	<u>\$188,432 73</u>
Profit and loss balance,	.	273 37
		<u>\$188,706 10</u>

MANUFACTURING ACCOUNT.				Dr.	Cr.
Operating expenses:					
At station,	.	.	\$25,842 05		
For current bought,	.	.	5 44		
distribution,	.	.	4,302 09		
management,	.	.	1,671 82		
taxes,	.	.	928 93		
incidentals,	.	.	356 27		
				<u>\$33,106 60</u>	
Income from sale of electricity,	.	.	.		\$41,713 58
Balance to profit and loss,	.	.	.	8,606 98	
				<u>\$41,713 58</u>	<u>\$41,713 58</u>

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1913, ...		\$2,798 09	
Balance of manufacturing account, ...			\$8,606 98
Jobbing, ...			648 30
Interest paid, ...		6,183 82	
Balance June 30, 1914, ...		273 37	
		\$9,255 28	\$9,255 28

CAMBRIDGE ELECTRIC LIGHT COMPANY.

ASSETS.		
Real estate, ...		\$191,936 65
Steam plant, ...		377,816 09
Electric plant, ...		134,164 57
Electric lines, ...		483,279 30
Transformers, ...		44,183 88
Meters, ...		61,208 48
Arc lamps, ...		8,437 22
Due for electricity, ...		24,336 67
Fuel on hand, ...		8,597 03
Electrodes on hand, ...		76 74
Incandescent lamps on hand, ...		4,297 92
Other materials on hand, ...		28,846 73
Motors on hand, ...		2,210 78
Horses, wagons, automobiles, etc., ...		18,264 13
Sundry accounts due the company, ...		6,624 70
Office furniture, ...		2,419 51
Cash on hand, ...		129,196 93
Notes receivable, ...		1,025 00
Investments (real estate), ...		45,500 00
Total assets as per books of the company, ...		\$1,572,422 93

LIABILITIES.		
Capital stock, ...		\$900,000 00
Premium on capital stock, ...		320,000 00
Notes payable, ...		30,000 00
Unpaid bills, ...		4,159 92
Deposits, ...		4,101 28
Reserve fund, ...		120,000 00
Total liabilities as per books of the company, ...		\$1,378,261 20
Profit and loss balance, ...		194,161 73
		\$1,572,422 93

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, ...	\$115,519 56		
For current bought, ...	435 96		
distribution, ...	77,475 04		
management, ...	25,858 51		
taxes, ...	48,321 75		
incidentals, ...	12,008 23		
		\$279,619 05	

	Dr.	Cr.
Income from sale of electricity, ...		\$475,084 13
other sources, ...		4,946 39
Balance to profit and loss, ...	\$200,411 47	
	\$480,030 52	\$480,030 52

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$170,556 91
Balance of manufacturing account, ...		200,411 47
Interest received, ...		727 45
Rents, ...		2,600 04
Jobbing, ...		3,196 83
Other items of income, ...		49 45
Interest paid, ...	\$2,380 42	
Dividends declared, ...	103,500 00	
Depreciation, ...	29,500 00	
Reserve fund, ...	47,500 00	
Other items, ...	500 00	
Balance June 30, 1914, ...	194,161 73	
	\$377,542 15	\$377,542 15

CAMBRIDGE GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$417,101 97
Machinery and manufacturing appliances, ...	1,323,144 69
Street mains, ...	732,489 73
Work in process, ...	38,021 99
Meters, ...	132,000 00
Due for gas, ...	24,270 93
Gas coal on hand, ...	90,633 94
Coke on hand, ...	14,625 00
Enrichers on hand, ...	2,484 97
Purifying materials on hand, ...	4,396 49
Other materials on hand, ...	63,625 34
Stoves on hand, ...	12,494 65
Fixtures, tools, etc., on hand, ...	2,191 83
Horses, wagons, automobiles, etc., ...	5,100 00
Sundry accounts due the company, ...	18,958 88
Office building, ...	120,000 00
Office furniture, ...	10,000 00
Cash on hand, ...	322,013 97
Notes receivable, ...	40 00
Investments, { barge, "Henry Endicott,"	22,500 00
{ securities, ...	35,000 00
Total assets as per books of the company, ...	\$3,391,094 38

LIABILITIES.

Capital stock, ...	\$1,560,000 00
Premium on capital stock, ...	835,965 60
Notes payable, ...	350,800 00

Unpaid bills, ...	\$4,882 57
Deposits, ...	25,860 00
Unpaid dividends, ...	20 00
Interest accrued but not due, ...	671 53
Replacement fund, ...	22,875 00
Amounts due from the company, not included above, ...	13,426 86

Total liabilities as per books of the company, ...	\$2,814,501 46
Profit and loss balance, ...	576,592 92
	<u>\$3,391,094 38</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$397,015 01	
For gas bought, ...	15 84	
distribution, ...	105,408 28	
management, ...	51,800 66	
taxes, ...	74,669 92	
incidentals, ...	11,713 61	
	<u>\$640,623 32</u>	
Income from sale of gas, ...		\$725,476 53
residuals, ...		115,789 34
other sources, ...		4 00
Balance to profit and loss, ...	200,646 55	
	<u>\$841,269 87</u>	<u>\$841,269 87</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$598,151 36
Balance of manufacturing account, ...		200,646 55
Interest received, ...		2,846 88
Rents, ...		614 32
Other items of income, ...		2,021 21
Interest paid, ...	\$12,461 66	
Dividends declared, ...	172,800 00	
Replacement fund, ...	5,000 00	
Depreciation, ...	26,400 47	
Profit sharing, ...	10,500 00	
Other items, ...	525 27	
Balance June 30, 1914, ...	576,592 92	
	<u>\$804,280 32</u>	<u>\$804,280 32</u>

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$4,450 79
Electric plant, ...	29,152 88
Electric lines, ...	405,307 57
Transformers, ...	27,581 65
Meters, ...	25,456 85
Arc lamps, ...	4,000 00
House wiring, ...	3,848 47
Due for electricity, ...	19,501 38

Fuel on hand, ...	\$3,255 00
Incandescent lamps and other electric materials on hand, ...	17,735 39
Motors, ...	11,910 08
Fixtures, tools, etc., on hand, ...	1,113 20
Horses, wagons, automobiles, etc., ...	5,800 29
Sundry accounts due the company, ...	138,611 06
Office furniture and supplies, ...	3,061 81
Reserve fund, ...	101 69
Cash on hand, ...	42,693 28
Notes receivable, ...	3,229 05
Interest prepaid, ...	1,310 39
Insurance, ...	852 64
Sinking fund, ...	28,799 82
Investments (real estate), ...	2,028 24
Total assets as per books of the company, ...	<u>\$779,791 53</u>

LIABILITIES.

Capital stock, ...	\$150,000 00
Bonds issued, ...	150,000 00
Notes payable, ...	374,500 00
Unpaid bills, ...	25,417 68
Deposits, ...	53 00
Interest accrued but not due, ...	6,839 77
Reserve fund, ...	2,500 00
Amounts due from the company, not included above, ...	7,747 98
Total liabilities as per books of the company, ...	<u>\$717,058 43</u>
Profit and loss balance, ...	62,733 10
	<u>\$779,791 53</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$18,838 68	
For current bought, ...	88,833 35	
distribution, ...	11,339 87	
management, ...	5,432 50	
taxes, ...	6,768 70	
incidentals, ...	2,794 99	
	<u>\$134,008 09</u>	
Income from sale of electricity, ...		\$171,396 16
other sources, ...		3,257 96
Balance to profit and loss, ...	40,646 03	
	<u>\$174,654 12</u>	<u>\$174,654 12</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$66,380 09
Balance of manufacturing account, ...		40,646 03
Interest received, ...		2,227 88
Rents, ...		203 77
Jobbing, ...		1,749 15
Other items of income, ...		20 00
Interest paid, ...	\$23,517 48	
Dividends declared, ...	15,000 00	

	Dr.	Cr.
Depreciation, ...	\$5,000 00	
Reserve fund, ...	2,500 00	
Other items, ...	2,476 34	
Balance June 30, 1914, ...	62,733 10	
	\$111,226 92	\$111,226 92

CHARLEMONT ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Steam plant, ...	\$1,350 00
Electric plant, ...	1,305 00
Electric lines, ...	1,608 91
Meters, ...	62 13
Due for electricity, ...	295 30
Incandescent lamps on hand, ...	00 00
Other materials on hand, ...	45 00
Sundry accounts due the company, ...	1 92
Office furniture, ...	25 00
Cash on hand, ...	55 25
Total assets as per books of the company, ...	\$4,754 51

LIABILITIES.

Capital stock, ...	\$3,000 00
Unpaid bills, ...	106 25
Depreciation fund, ...	295 00
Amounts due from the company, not included above, ...	857 80
Total liabilities as per books of the company, ...	\$4,259 05
Profit and loss balance, ...	495 46
	\$4,754 51

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$1,170 50	
For distribution, ...	529 41	
taxes, ...	64 72	
	\$1,764 63	
Income from sale of electricity, ...		\$1,670 45
Balance to profit and loss, ...		94 18
	\$1,764 63	\$1,764 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$884 64
Balance of manufacturing account, ...	\$94 18	
Depreciation, ...	295 00	
Balance June 30, 1914, ...	495 46	
	\$884 64	\$884 64

CHARLESTOWN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas), ...	\$151,839 00
Machinery and manufacturing appliances (gas), ...	400,977 14
Street mains (gas), ...	221,643 79
Meters (gas), ...	58,187 30
Due for gas, ...	13,143 30
Gas coal on hand, ...	38,170 43
Coke on hand, ...	4,744 50
Tar on hand, ...	1,688 45
Enrichers on hand, ...	41 48
Other gas materials on hand, ...	10,862 92
Stoves on hand, ...	2,164 37
Real estate (electric), ...	1,000 00
Electric lines, ...	87,267 11
Transformers, ...	15,509 87
Meters (electric), ...	6,091 46
Arc lamps, ...	6,077 35
Due for electricity, ...	7,920 20
Other electric materials on hand, ...	1,319 66
Sundry accounts due the company, ...	6,880 94
Cash on hand, ...	36,038 14
Insurance, ...	895 38
Total assets as per books of the company, ...	<u>\$1,072,462 79</u>

LIABILITIES.

Capital stock, ...	\$600,000 00
Premium on capital stock, ...	91,901 12
Notes payable, ...	130,000 00
Unpaid bills, ...	4,643 74
Deposits, ...	15,422 05
Amounts due from the company, not included above, ...	11,815 69
Total liabilities as per books of the company, ...	<u>\$853,782 60</u>
Profit and loss balance, ...	218,680 19
	<u>\$1,072,462 79</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works, ...	\$160,532 60	
For gas bought, ...	284 07	
distribution, ...	27,570 89	
management, ...	14,330 21	
taxes, ...	24,559 91	
incidentals, ...	2,463 83	
	<u>\$229,741 51</u>	
Operating expenses (electric):		
At station, ...	\$7,407 46	
For current bought, ...	30,372 99	
distribution, ...	20,486 64	
management, ...	5,102 30	
taxes, ...	3,937 44	
incidentals, ...	949 91	
	<u>68,256 74</u>	

	Dr.	Cr.
Income from sale of gas, ...		\$238,840 11
residuals, ...		80,064 30
sale of electricity, ...		103,423 62
Balance to profit and loss:		
Gas, ...	\$89,162 90	
Electric, ...	35,166 88	
	\$422,328 03	\$422,328 03

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$218,699 15
Balance of gas manufacturing account, ...		89,162 90
Balance of electric manufacturing account, ...		35,166 88
Interest received, ...		492 93
Interest paid, ...	\$6,526 53	
Dividends declared, ...	90,000 00	
Depreciation, ...	26,362 37	
Other items, ...	1,952 77	
Balance June 30, 1914, ...	218,680 19	
	\$343,521 86	\$343,521 86

CHESTER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, ...	\$1,275 05
Gas power plant, ...	729 81
Electric plant, ...	1,644 89
Water power, ...	2,473 88
Electric lines, ...	1,619 40
Meters, ...	904 20
Due for electricity, ...	291 91
Fuel on hand, ...	5 60
Incandescent lamps on hand, ...	137 00
Other materials on hand, ...	15 00
Fixtures, tools, etc., on hand, ...	106 13
Horses, wagons, automobiles, etc., ...	756 19
Sundry accounts due the company, ...	3 80
Office furniture, ...	109 50
Cash on hand, ...	122 98
Total assets as per books of the company, ...	\$10,195 34

LIABILITIES.

Capital stock, ...	\$5,000 00
Notes payable, ...	4,500 00
Unpaid bills, ...	332 84
Interest accrued but not due, ...	62 50
Total liabilities as per books of the company, ...	\$9,895 34
Profit and loss balance, ...	300 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$1,722 34	
For distribution, ...	427 32	
management, ...	239 24	
taxes, ...	89 06	
incidentals, ...	68 31	
	\$2,546 27	
Income from sale of electricity, ...		\$3,222 57
Balance to profit and loss, ...	676 30	
	\$3,222 57	\$3,222 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$300 00
Balance of manufacturing account, ...		676 30
Interest paid, ...	\$226 30	
Dividends declared, ...	300 00	
Depreciation, ...	150 00	
Balance June 30, 1914, ...	300 00	
	\$976 30	\$976 30

CHICOPEE GAS LIGHT COMPANY.

ASSETS.

Guaranty of debts by Springfield Gas Light Co., ...	\$80,000 00
Total assets as per books of the company, ...	\$80,000 00
Profit and loss balance, ...	222,000 00
	\$282,000 00

LIABILITIES.

Capital stock, ...	\$222,000 00
Bonds issued, ...	60,000 00
Total liabilities as per books of the company, ...	\$282,000 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$222,000 00
Balance June 30, 1914, ...	\$222,000 00	
	\$222,000 00	\$222,000 00

CITIZENS' GAS, ELECTRIC AND POWER COMPANY OF NANTUCKET.

ASSETS.

Real estate (gas), ...	\$3,911 89
Machinery and manufacturing appliances (gas), ...	12,886 47
Street mains and services (gas), ...	5,224 21
Meters (gas), ...	2,026 00
Due for gas, ...	1,570 55

Gas coal on hand, ...	\$2,094 40
Coke on hand, ...	27 50
Tar on hand, ...	135 75
Purifying materials on hand, ...	73 20
Other gas materials on hand, ...	167 73
Gas fixtures, tools, etc., on hand, ...	163 06
Real estate (electric), ...	3,451 16
Steam plant (electric), ...	15,094 80
Electric plant, ...	4,303 25
Electric lines, ...	7,093 96
Transformers, ...	1,389 27
Meters (electric), ...	2,070 29
Arc lamps, ...	1,535 13
Due for electricity, ...	1,269 53
Fuel on hand (electric), ...	3,206 22
Electrodes on hand, ...	15 00
Incandescent lamps on hand, ...	273 19
Globes on hand, ...	945 59
Electric fixtures, tools, etc., on hand, ...	133 80
Sundry accounts due the company, ...	384 50
Office furniture, ...	104 52
Cash on hand, ...	196 00
Total assets as per books of the company, ...	\$69,746 97

LIABILITIES.

Capital stock, ...	\$26,000 00
Bonds issued, ...	25,500 00
Notes payable, ...	11,000 00
Unpaid bills, ...	2,616 92

Total liabilities as per books of the company, ...	\$65,116 92
Profit and loss balance, ...	4,630 05

\$69,746 97

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$8,064 54	
For distribution, ...	143 90	
management, ...	1,172 32	
taxes, ...	314 97	
incidentals, ...	309 93	
	\$10,005 66	
Operating expenses (electric):		
At station, ...	\$6,072 43	
For distribution, ...	1,204 43	
management, ...	1,154 34	
taxes, ...	629 94	
incidentals, ...	649 33	
	9,710 47	
Income from sale of gas, ...		\$10,202 50
residuals, ...		651 85
sale of electricity, ...		10,767 46
Balance to profit and loss:		
Gas, ...	848 69	
Electric, ...	1,056 99	
	\$21,621 81	\$21,621 81

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$3,963 36
Balance of gas manufacturing account, ...		848 69
Balance of electric manufacturing account, ...		1,056 99
Jobbing, ...		491 78
Interest paid, ...	\$1,730 77	
Balance June 30, 1914, ...	4,630 05	
	<u>\$6,360 82</u>	<u>\$6,360 82</u>

CITIZENS' GAS LIGHT COMPANY OF QUINCY.

ASSETS.

Real estate, ...	\$16,780 26
Machinery and manufacturing appliances, ...	88,526 36
Street mains, ...	498,088 33
Services, ...	56,909 12
Gas arc lamps, ...	2,654 56
Meters, ...	63,468 24
Due for gas, ...	6,585 67
Coal on hand, ...	157 17
Gas on hand, ...	210 15
Other materials on hand, ...	28,340 43
Stoves on hand, ...	1,179 42
Horses, wagons, automobiles, etc., ...	6,111 88
Sundry accounts due the company, ...	6,641 27
Office furniture, ...	1,410 79
Cash on hand, ...	7,832 00
Insurance, ...	146 81
Total assets as per books of the company, ...	<u>\$785,042 46</u>
Profit and loss balance, ...	21,054 69
	<u>\$806,097 15</u>

LIABILITIES.

Capital stock, ...	\$383,000 00
Notes payable, ...	400,500 00
Unpaid bills, ...	18,775 50
Deposits, ...	1,061 00
Reserve fund, ...	1,095 75
Amounts due from the company, not included above, ...	1,664 90
Total liabilities as per books of the company, ...	<u>\$806,097 15</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$4,743 58	
For gas bought, ...	54,501 30	
distribution, ...	16,940 05	
management, ...	10,666 88	
taxes, ...	9,240 00	
incidentals, ...	1,120 80	
	<u>\$97,212 61</u>	
Income from sale of gas, ...		\$134,328 28
other sources, ...		439 20
Balance to profit and loss, ...	37,554 87	
	<u>\$134,767 48</u>	<u>\$134,767 48</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$22,336 43	
Balance of manufacturing account, ...		\$37,554 87
Interest received, ...		630 01
Rents, ...		1,580 00
Other items of income, ...		11 86
Interest paid, ...	17,267 82	
Dividends declared, ...	19,150 00	
Depreciation, ...	626 89	
Other items, ...	1,450 29	
Balance June 30, 1914, ...		21,054 69
	\$60,831 43	\$60,831 43

CLINTON GAS LIGHT COMPANY.

Assets.

Real estate (gas), ...	\$15,321 85
Machinery and manufacturing appliances (gas), ...	59,058 47
Street mains (gas), ...	40,656 73
Services (gas), ...	11,587 46
Meters (gas), ...	8,357 78
Due for gas, ...	3,340 02
Gas coal on hand, ...	1,892 14
Enrichers on hand, ...	402 50
Other gas materials on hand, ...	893 44
Gas fixtures, tools, etc., on hand, ...	1,665 06
Real estate (electric), ...	28,918 04
Steam plant (electric), ...	24,827 25
Electric plant, ...	23,131 59
Electric lines, ...	110,599 54
Transformers, ...	5,638 52
Meters (electric), ...	5,953 65
Arc lamps, ...	2,193 07
Due for electricity, ...	4,804 89
Fuel on hand (electric), ...	1,468 32
Electrodes on hand, ...	6 52
Incandescent lamps on hand, ...	458 34
Other electric materials on hand, ...	2,327 39
Electric fixtures, tools, etc., on hand, ...	271 78
Horses, wagons, automobiles, etc., ...	574 54
Sundry accounts due the company, ...	2,169 24
Office furniture, ...	1,429 18
Cash on hand, ...	1,661 61
Total assets as per books of the company, ...	\$359,608 92

LIABILITIES.

Capital stock, ...	\$123,000 00
Bonds issued, ...	110,000 00
Notes payable, ...	102,500 00
Unpaid bills, ...	9,734 41

Deposits, ...	\$1,828 92
Unpaid dividends, ...	3,690 00
Interest accrued but not due, ...	308 75
Amounts due from the company, not included above, ...	753 18

Total liabilities as per books of the company, ...	\$351,815 26
Profit and loss balance, ...	7,793 66

\$359,608 92

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$16,055 18	
For distribution, ...	1,547 88	
management, ...	4,369 14	
taxes, ...	1,639 94	
incidentals, ...	915 65	
	\$24,527 79	
Operating expenses (electric):		
At station, ...	\$6,186 23	
For current bought, ...	16,580 26	
distribution, ...	5,190 58	
management, ...	7,171 14	
taxes, ...	3,363 64	
incidentals, ...	785 63	
	39,277 48	
Income from sale of gas, ...		\$32,269 38
other sources (gas), ...		18 00
sale of electricity, ...		57,824 29
other sources (electric), ...		3 00
Balance to profit and loss:		
Gas, ...	7,759 59	
Electric, ...	18,549 81	
	\$90,114 67	\$90,114 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$29,365 40
Balance of gas manufacturing account, ...		7,759 59
Balance of electric manufacturing account, ...		18,549 81
Interest received, ...		103 73
Other items of income, ...		11 05
Interest paid, ...	\$10,867 11	
Dividends declared, ...	24,600 00	
Depreciation, ...	12,528 00	
Other items, ...	81	
Balance June 30, 1914, ...	7,793 66	
	\$55,789 58	\$55,789 58

CONWAY.

(See DEERFIELD RIVER ELECTRIC LIGHT COMPANY.)

COTUIT GAS COMPANY.

(Eugene Carpenter, Proprietor.)

ASSETS.

Real estate, ...	\$677 86
Machinery and manufacturing appliances, ...	527 03
Street mains, ...	995 85
Services, ...	167 58
Meters, ...	133 13
Due for gas, ...	71 81
Other materials on hand, ...	75 00
Sundry accounts due the company, ...	746 36
Total assets as per books of the company, ...	<u>\$3,394 62</u>

LIABILITIES.

Capital invested, ...	\$2,462 14
Total liabilities as per books of the company, ...	<u>\$2,462 14</u>
Profit and loss balance, ...	932 48
	<u>\$3,394 62</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ... \$595 00		
For taxes, ... 14 17		
incidentals, ... 20 00		
	<u>\$629 17</u>	
Income from sale of gas, ...		\$704 34
Balance to profit and loss, ...	75 17	
	<u>\$704 34.</u>	<u>\$704 34</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$857 31
Balance of manufacturing account, ...		75 17
Balance June 30, 1914, ...	<u>\$932 48</u>	
	<u>\$932 48</u>	<u>\$932 48</u>

CUSHING & WHITTAKER.

(To Oct. 13, 1913. Shirley.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ... \$479 79		
For distribution, ... 25		
management, ... 52 42		
taxes, ... 43 35		
incidentals, ... 19 18		
	<u>\$594 99</u>	
Income from sale of electricity, ...		\$893 90
Balance to profit and loss, ...	298 91	
	<u>\$893 90</u>	<u>\$893 90</u>

DEDHAM AND HYDE PARK GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, ...	\$5,518 03
Machinery and manufacturing appliances, ...	30,173 43
Street mains, ...	179,811 22
Services, ...	11,112 06
Meters, ...	21,830 93
Due for gas, ...	6,365 81
Other materials on hand, ...	2,616 18
Fixtures, tools, etc., on hand, ...	2,400 13
Horses, wagons, automobiles, etc., ...	448 76
Sundry accounts due the company, ...	1,416 20
Office furniture, ...	699 18
Cash on hand, ...	5,169 94
Taxes prepaid, ...	161 90
Insurance, ...	224 71
Investments (real estate), ...	1,500 00
Total assets as per books of the company, ...	<u>\$269,448 48</u>

LIABILITIES.	
Capital stock, ...	\$155,950 00
Bonds issued, ...	60,000 00
Premium on capital stock, ...	7,190 00
Notes payable, ...	10,000 00
Unpaid bills, ...	4,030 91
Deposits, ...	1,409 37
Interest accrued but not due, ...	625 00
Total liabilities as per books of the company, ...	<u>\$239,205 28</u>
Profit and loss balance, ...	30,243 20
	<u>\$269,448 48</u>

MANUFACTURING ACCOUNT.			
Operating expenses:		Dr.	Cr.
At works, ...	\$549 13		
For gas bought, ...	30,480 99		
distribution, ...	3,231 18		
management, ...	11,829 73		
taxes, ...	3,380 00		
incidentals, ...	985 85		
		\$50,456 88	
Income from sale of gas, ...			\$69,917 56
other sources, ...			586 28
Balance to profit and loss, ...		20,046 96	
		<u>\$70,503 84</u>	<u>\$70,503 84</u>

PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1913, ...			\$30,472 93
Balance of manufacturing account, ...			20,046 96
Interest received, ...			139 91

	DR.	CR.
Jobbing, ...		\$1,162 62
Other items of income, ...		32 83
Interest paid, ...	\$3,017 05	
Dividends declared, ...	15,595 00	
Depreciation, ...	2,650 00	
Other items, ...	350 00	
Balance June 30, 1914, ...	30,243 20	
	\$51,855 25	\$51,855 25

DEERFIELD RIVER ELECTRIC LIGHT COMPANY.

(Conway.)

ASSETS.		
Electric lines, ...		\$4,651 28
Transformers, ...		805 11
Meters, ...		22 50
Arc lamps, ...		40 10
Due for electricity, ...		848 81
Sundry accounts due the company, ...		731 01
Cash on hand, ...		360 95
Total assets as per books of the company, ...		\$7,459 76
LIABILITIES.		
Capital stock, ...		\$4,700 00
Total liabilities as per books of the company, ...		\$4,700 00
Profit and loss balance, ...		2,759 76
		\$7,459 76

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
For current bought, ...	\$1,399 92	
distribution, ...	292 80	
management, ...	235 00	
taxes, ...	89 95	
	\$2,017 67	
Income from sale of electricity, ...		\$2,250 00
Balance to profit and loss, ...	232 33	
	\$2,250 00	\$2,250 00

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$2,527 43
Balance of manufacturing account, ...		232 33
Balance June 30, 1914, ...	\$2,759 76	
	\$2,759 76	\$2,759 76

EAST BOSTON GAS COMPANY.

Assets.

Real estate, ...	\$292,430 99
Machinery and manufacturing appliances, ...	252,110 86
Street mains, ...	232,644 86
Services, ...	46,393 62
Meters, ...	108,998 30
Due for gas, ...	43,186 54
Gas coal on hand, ...	17,189 33
Coke on hand, ...	562 16
Tar on hand, ...	834 87
Enrichers on hand, ...	809 37
Other materials on hand, ...	65,866 49
Stoves and appliances, ...	10,033 27
Horses, wagons, automobiles, etc., ...	5,343 48
Sundry accounts due the company, ...	6,957 25
Office furniture, ...	5,805 73
Cash on hand, ...	10,159 75
Insurance, ...	551 87

Total assets as per books of the company, ... \$1,099,878 74

LIABILITIES.

Capital stock, ...	\$575,000 00
Premium on capital stock, ...	11,000 00
Notes payable, ...	160,000 00
Unpaid bills, ...	24,235 40
Deposits, ...	42,706 44
Reserve funds, ...	7,348 70
Amounts due from the company, not included above, ...	4,413 44

Total liabilities as per books of the company, ... \$824,703 98
 Profit and loss balance, ... 275,174 76

\$1,099,878 74

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$126,102 61	
For gas bought, ...	79,251 50	
distribution, ...	43,187 80	
management, ...	43,654 60	
taxes, ...	22,763 18	
incidentals, ...	7,532 64	
	\$322,492 33	
Income from sale of gas, ...		\$379,222 70
residuals, ...		11,488 09
other sources, ...		2,976 55
Balance to profit and loss, ...	71,195 01	
	\$393,687 34	\$393,687 34

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$277,445 66
Balance of manufacturing account, ...		71,195 01
Interest received, ...		1,145 75
Rents, ...		127 54
Jobbing, ...		807 95
Other items of income, ...		89 87
Interest paid, ...	\$6,714 91	
Dividends declared, ...	63,250 00	
Depreciation, ...	4,777 03	
Other items, ...	895 08	
Balance June 30, 1914, ...	275,174 76	
	\$350,811 78	\$350,811 78

EASTHAMPTON GAS COMPANY.

ASSETS.

Real estate (gas), ...	\$12,022 02
Machinery and manufacturing appliances (gas), ...	29,566 71
Street mains and services (gas), ...	36,233 70
Meters (gas), ...	10,323 36
Due for gas, ...	665 37
Gas coal on hand, ...	710 50
Coke on hand, ...	69 60
Tar on hand, ...	357 00
Enrichers on hand, ...	236 30
Purifying materials on hand, ...	1 00
Other gas materials on hand, ...	2,410 01
Stoves on hand, ...	458 58
Gas fixtures, tools, etc., on hand, ...	1,396 50
Real estate (electric), ...	143,071 74
Steam plant (electric), ...	124,279 04
Electric plant, ...	75,407 25
Electric lines, ...	76,641 26
Transformers, ...	4,327 77
Meters (electric), ...	6,356 30
Spur track, ...	660 42
Due for electricity, ...	10,138 35
Fuel on hand (electric), ...	8,684 70
Incandescent lamps on hand, ...	706 25
Other electric materials on hand, ...	7,975 11
Motors on hand, ...	369 43
Electric fixtures, tools, etc., on hand, ...	3,657 56
Horses, wagons, automobiles, etc., ...	1,709 39
Sundry accounts due the company, ...	6,789 26
Office furniture, ...	2,324 07
Cash on hand, ...	19,266 82
Notes receivable, ...	600 00
Prepaid interest, ...	426 97
Insurance, ...	450 76

Total assets as per books of the company, ... \$588,293 10

LIABILITIES.

Capital stock, ...	\$450,000 00
Notes payable, ...	89,000 00
Unpaid bills, ...	5,963 44
Deposits, ...	95 00
Unpaid dividends, ...	6,750 00
Reserve fund, ...	10,721 09
Amounts due from the company, not included above, ...	1,548 25

Total liabilities as per books of the company, ...	\$564,077 78
Profit and loss balance, ...	24,215 32
	\$588,293 10

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$13,992 34	
For distribution, ...	2,170 04	
management, ...	4,093 86	
taxes, ...	1,361 26	
incidentals, ...	1,004 82	
	\$22,622 32	
Operating expenses (electric):		
At station, ...	\$25,749 55	
For current bought, ...	42,470 26	
distribution, ...	6,103 88	
management, ...	5,091 21	
taxes, ...	7,093 46	
incidentals, ...	3,392 08	
	89,900 44	
Income from sale of gas, ...		\$20,781 84
residuals, ...		3,057 24
sale of electricity, ...		125,707 95
Balance to profit and loss:		
Gas, ...	1,216 76	
Electric, ...	35,807 51	
	\$149,547 03	\$149,547 03

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$24,215 32
Balance of gas manufacturing account, ...		1,216 76
Balance of electric manufacturing account, ...		35,807 51
Rents, ...		375 70
Jobbing, ...		452 02
Other items of income, ...		135 04
Interest paid, ...	\$7,381 63	
Dividends declared, ...	24,500 00	
Reserve fund, ...	4,864 93	
Other items, ...	1,240 47	
Balance June 30, 1914, ...	24,215 32	
	\$62,202 35	\$62,202 35

THE EDISON ELECTRIC ILLUMINATING COMPANY OF BOSTON.

ASSETS.	
Properties purchased, ...	\$2,059,404 58
Real estate, ...	9,039,850 07
Steam plant, ...	5,309,325 80
Electric plant, ...	6,159,989 43
Electric lines, ...	16,340,465 56
Transformers, ...	688,954 37
Meters, ...	1,277,304 44
Arc lamps, ...	419,797 07
Due for electricity, ...	568,868 50
Fuel on hand, ...	308,024 45
Incandescent lamps on hand, ...	102,124 54
Other materials on hand, ...	607,237 15
Motors on hand, ...	3,146 80
Horses, wagons, automobiles, etc., ...	377,380 48
Cash on hand, ...	729,038 42
Investments (securities), ...	19,935 16
Total assets as per books of the company, ...	\$44,010,846 82

LIABILITIES.	
Capital stock, ...	\$20,472,900 00
Bonds issued, ...	1,410,000 00
Notes payable, ...	4,872,000 00
Unpaid bills, ...	166,960 93
Deposits, ...	39,626 55
Unpaid dividends, ...	614,187 00
Premium on capital stock, ...	15,552,751 49
Interest accrued but not due, ...	72,502 07
Reserve fund, ...	640,464 34
Amounts due from the company, not included above, ...	22,877 74

Total liabilities as per books of the company, ...	\$43,864,270 12
Profit and loss balance, ...	146,576 70

\$44,010,846 82

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, ...	\$1,274,013 92		
For current bought, ...	46 50		
distribution, ...	858,900 20		
management, ...	915,708 07		
taxes, ...	785,713 09		
incidentals, ...	174,043 83		
		\$4,008,425 61	
Income from sale of electricity, ...			\$7,008,288 39
other sources, ...			23,097 61
Balance to profit and loss, ...		3,022,960 39	
		\$7,031,386 00	\$7,031,386 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$158,587 33
Balance of manufacturing account, ...		3,022,960 39
Interest received, ...		21,328 65
Rents, ...		30,235 31
Other items of income, ...		42,956 48
Interest paid, ...	\$420,943 76	
Dividends declared, ...	2,252,319 00	
Reserve fund, ...	400,000 00	
Other items, ...	56,228 70	
Balance June 30, 1914, ...	146,576 70	
	\$3,276,068 16	\$3,276,068 16

EDISON ELECTRIC ILLUMINATING COMPANY OF BROCKTON.

ASSETS.

Real estate (gas), ...	\$4,410 56
Machinery and manufacturing appliances (gas), ...	3,312 93
Street mains (gas), ...	7,405 37
Services (gas), ...	443 00
Meters (gas), ...	2,248 59
Due for gas, ...	362 22
Enrichers on hand, ...	206 03
Real estate (electric), ...	372,158 82
Steam plant (electric), ...	429,899 47
Electric plant, ...	327,392 61
Electric lines, ...	633,482 25
Transformers, ...	73,209 61
Meters (electric), ...	67,286 55
Arc lamps, ...	31,989 65
Due for electricity, ...	34,113 66
Fuel on hand (electric), ...	32,433 25
Other electric materials on hand, ...	45,881 05
Electric fixtures, tools, etc., on hand, ...	3,542 22
Horses, wagons, automobiles, etc., ...	11,880 72
Sundry accounts due the company, ...	19,613 30
Office furniture, ...	1,642 69
Cash on hand, ...	85,082 49
Taxes prepaid, ...	814 49
Interest prepaid, ...	3,525 63
Insurance, ...	4,896 63
Sinking fund, ...	9,637 29
Investments (real estate), ...	6,800 00
Total assets as per books of the company, ...	\$2,213,671 08

LIABILITIES.

Capital stock, ...	\$948,800 00
Bonds of Stoughton Gas and Electric Co., ...	18,000 00
Bonds issued, ...	200,000 00
Bonds of Bridgewater Electric Co., ...	15,000 00
Premium on capital stock, ...	59,520 00

Notes payable, ...	\$583,500 00
Unpaid bills, ...	20,899 16
Deposits, ...	479 25
Interest accrued but not due, ...	1,887 32
Replacement reserve, ...	79,156 89
Other reserves, ...	56,303 95
Amounts due from the company, not included above, ...	20,171 59
Total liabilities as per books of the company, ...	\$2,003,718 16
Profit and loss balance, ...	209,952 92
	<u>\$2,213,671 08</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$2,517 19	
For distribution, ...	367 07	
management, ...	367 62	
taxes, ...	255 20	
incidentals, ...	62 59	
	<u>\$3,569 67</u>	
Operating expenses (electric):		
At station, ...	\$138,376 49	
For distribution, ...	57,432 09	
management, ...	56,486 61	
taxes, ...	39,087 72	
incidentals, ...	8,116 85	
	<u>299,499 76</u>	
Income from sale of gas, ...		\$4,527 53
sale of electricity, ...		443,106 88
other sources (electric), ...		1,069 91
Balance to profit and loss:		
Gas, ...	957 86	
Electric, ...	144,677 03	
	<u>\$448,704 32</u>	<u>\$448,704 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$167,966 55
Balance of gas manufacturing account, ...		957 86
Balance of electric manufacturing account, ...		144,677 03
Interest received, ...		334 59
Rents, ...		220 58
Jobbing, ...		2,388 91
Interest paid, ...	\$24,513 70	
Dividends declared, ...	75,904 00	
Other items, ...	6,174 90	
Balance June 30, 1914, ...	209,952 92	
	<u>\$316,545 52</u>	<u>\$316,545 52</u>

FALL RIVER ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, ...	\$457,743 82
Steam plant, ...	384,894 57
Electric plant, ...	219,165 69

Electric lines, ...	\$975,938 04
Transformers, ...	71,756 68
Meters, ...	61,619 73
Arc lamps, ...	34,201 45
Work in process, ...	10,810 18
Due for electricity, ...	31,340 18
Fuel on hand, ...	8,257 21
Electrodes on hand, ...	242 05
Incandescent lamps on hand, ...	3,271 74
Other materials on hand, ...	44,640 83
Motors on hand, ...	5,727 97
Fixtures, tools, etc., on hand, ...	8,853 37
Horses, wagons, automobiles, etc., ...	6,567 07
Sundry accounts due the company, ...	10,530 15
Office furniture, ...	7,509 22
Cash on hand, ...	50,174 96
Notes receivable, ...	22,998 23
Insurance and interest, ...	6,915 47

Total assets as per books of the company, ... \$2,423,158 61

LIABILITIES.

Capital stock, ...	\$1,200,000 00
Premium on capital stock, ...	375,000 00
Notes payable, ...	670,000 00
Unpaid bills, ...	13,036 98
Deposits, ...	563 00
Unpaid dividends, ...	24,000 00
Reserve fund, ...	47,266 47
Amounts due from the company, not included above, ...	12,228 69

Total liabilities as per books of the company, ... \$2,342,095 14
 Profit and loss balance, ... 81,063 47

\$2,423,158 61

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$93,168 75	
For distribution, ...	59,104 01	
management, ...	54,360 17	
taxes, ...	38,678 40	
incidentals, ...	5,197 04	
	\$250,508 37	
Income from sale of electricity, ...		\$417,355 96
Balance to profit and loss, ...	166,847 59	
	\$417,355 96	\$417,355 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$80,975 43
Balance of manufacturing account, ...		166,847 59
Interest received, ...		878 49
Jobbing, ...		3,967 34

	Dr.	Cr.
Interest paid, ...	\$41,376 48	
Dividends declared, ...	88,000 00	
Reserve fund, ...	42,228 90	
Balance June 30, 1914, ...	81,063 47	
	\$252,668 85	\$252,668 85

FALL RIVER GAS WORKS COMPANY.

ASSETS.

Real estate, ...	\$446,355 82
Machinery and manufacturing appliances, ...	787,277 70
Street mains, ...	497,193 33
Services, ...	51,895 73
Meters, ...	132,025 91
Due for gas, ...	36,277 57
Gas coal on hand, ...	20,888 56
Coke on hand, ...	6,575 55
Tar on hand, ...	6,292 73
Ammoniacal liquor on hand, ...	1,978 27
Enrichers on hand, ...	13,052 53
Purifying materials on hand, ...	2,810 38
Other materials on hand, ...	28,050 60
Stoves on hand, ...	13,431 62
Horses, wagons, automobiles, etc., ...	3,572 84
Sundry accounts due the company, ...	20,940 08
Office building, ...	57,199 31
Office furniture, ...	3,786 28
Cash on hand, ...	88,827 55
Notes receivable, ...	1,850 00
Taxes prepaid, ...	858 65
Insurance, ...	660 05
Interest prepaid, ...	4,691 65
Work in process, ...	36,284 77

Total assets as per books of the company, ... \$2,262,777 48

LIABILITIES.

Capital stock, ...	\$805,000 00
Premium on capital stock, ...	255,348 67
Notes payable, ...	615,000 00
Unpaid bills, ...	20,988 14
Deposits, ...	6,712 97
Reserve fund, ...	113,346 76
Amounts due from the company, not included above, ...	13,158 78

Total liabilities as per books of the company, ... \$1,829,555 32
 Profit and loss balance, ... 433,222 16

\$2,262,777 48

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, ...	\$238,419 33	
For distribution, ...	75,265 77	
management, ...	36,196 01	
taxes, ...	45,278 23	
incidentals, ...	5,399 84	
	\$400,559 18	
Income from sale of gas, ...		\$510,069 39
residuals, ...		14,053 71
other sources, ...		145 32
Balance to profit and loss, ...	123,709 24	
	\$524,268 42	\$524,268 42

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$414,304 56
Balance of manufacturing account, ...		123,709 24
Interest received, ...		1,168 75
Rents, ...		1,010 50
Interest paid, ...	\$12,821 05	
Dividends declared, ...	86,250 00	
Other items, ...	7,899 84	
Balance June 30, 1914, ...	433,222 16	
	\$540,193 05	\$540,193 05

FITCHBURG GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate (gas), ...	\$80,678 07
Machinery and manufacturing appliances (gas), ...	149,450 08
Street mains (gas), ...	185,474 49
Services (gas), ...	28,640 44
Gas arc lamps, ...	3,778 87
Meters (gas), ...	81,385 25
Gas work in process, ...	46,728 43
Due for gas, ...	1,704 07
Gas coal on hand, ...	10,566 98
Coke on hand, ...	1,801 38
Tar on hand, ...	440 61
Enrichers on hand, ...	2,144 91
Purifying materials on hand, ...	150 33
Other gas materials on hand, ...	17,663 45
Stoves on hand, ...	2,551 10
Gas tools on hand, ...	3,184 08
Real estate (electric), ...	160,545 28
Steam plant (electric), ...	166,063 69
Hydraulic plant, ...	4,664 00
Electric plant, ...	108,959 34
Electric lines, ...	295,029 66

Dams, canals, etc., ...	\$24,062 00
Transformers, ...	30,277 08
Meters (electric), ...	24,438 34
Arc lamps, ...	7,209 81
Electric work in process, ...	158,251 07
Due for electricity, ...	12,285 13
Fuel on hand (electric), ...	15,255 69
Electrodes on hand, ...	147 25
Incandescent lamps on hand, ...	869 41
Other materials on hand, ...	41,381 24
Motors on hand, ...	196 42
Electric tools, etc., on hand, ...	4,249 99
Horses, wagons, automobiles, etc., ...	12,827 24
Sundry accounts due the company, ...	30,264 40
Office furniture, ...	14,741 54
Cash on hand, ...	35,744 69
Notes receivable, ...	458 07
Subscription to capital stock, ...	14,365 00
Investments (real estate), ...	13,144 00

Total assets as per books of the company, ... \$1,791,772 88

LIABILITIES.

Capital stock, ...	\$879,550 00
Premium on capital stock, ...	437,185 00
Notes payable, ...	221,000 00
Unpaid bills, ...	16,983 27
Deposits, ...	4,236 13
Subscribed capital stock and premium, ...	14,365 00
Interest accrued but not due, ...	1,018 98
Reserve funds, ...	42,203 50
Amounts due from the company, not included above, ...	550 00

Total liabilities as per books of the company, ... \$1,617,091 88

Profit and loss balance, ... 174,681 00

\$1,791,772 88

MANUFACTURING ACCOUNT.

		Dr.	Cr.
Operating expenses (gas):			
At works, ...	\$62,419 26		
For distribution, ...	24,016 55		
management, ...	14,361 36		
taxes, ...	11,900 24		
incidentals, ...	3,196 87		
		\$115,894 28	
Operating expenses (electric):			
At station, ...	\$80,242 20		
For current bought, ...	6,074 00		
distribution, ...	18,136 23		
management, ...	23,603 75		
taxes, ...	20,197 08		
incidentals, ...	5,304 38		
		153,557 64	

	Dr.	Cr.
Income from sale of gas, ...		\$134,881 84
residuals, ...		16,272 21
other sources (gas), ...		1,198 98
sale of electricity, ...		224,635 00
other sources (electric), ...		7,590 80
Balance to profit and loss:		
Gas, ...	\$36,458 75	
Electric, ...	78,668 16	
	\$384,578 83	\$384,578 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$168,790 59
Balance of gas manufacturing account, ...		36,458 75
Balance of electric manufacturing account, ...		78,668 16
Interest received, ...		1,145 95
Rents, ...		90 91
Other items of income, ...		3,068 90
Interest paid, ...	\$16,775 44	
Dividends declared, ...	76,491 25	
Depreciation, reserve, ...	13,629 42	
Other items, ...	6,646 15	
Balance June 30, 1914, ...	174,681 00	
	\$288,223 26	\$288,223 26

FRAMINGHAM GAS, FUEL AND POWER COMPANY.

ASSETS.

Street mains, ...	\$60,094 12
Services, ...	10,379 89
Meters, ...	15,390 76
Due for gas, ...	4,595 39
Other materials on hand, ...	1,246 99
Fixtures, tools, etc., on hand, ...	5,599 60
Horses, wagons, automobiles, etc., ...	2,973 52
Sundry accounts due the company, ...	3,933 52
Office furniture, ...	1,811 72
Cash on hand, ...	1,002 16
Investments (securities), ...	1,703 55

Total assets as per books of the company, ...	\$108,731 22
Profit and loss balance, ...	6,802 86

\$115,534 08

LIABILITIES.

Capital stock, ...	\$75,000 00
Notes payable, ...	30,000 00
Unpaid bills, ...	7,469 08
Deposits, ...	58 00
Interest accrued but not due, ...	1,303 45
Reserve fund, ...	1,703 55

Total liabilities as per books of the company, ...	\$115,534 08
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For gas bought, ...	\$22,333 33	
distribution, ...	7,154 85	
management, ...	5,102 04	
taxes, ...	572 66	
incidentals, ...	572 14	
	\$35,735 02	
Income from sale of gas, ...		\$44,548 43
other sources, ...		610 63
Balance to profit and loss, ...	9,424 04	
	\$45,159 06	\$45,159 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance, June 30, 1913, ...	\$13,683 81	
Balance of manufacturing account, ...		\$9,424 04
Interest received, ...		698 55
Interest paid, ...	2,355 27	
Depreciation, ...	6 42	
Depreciation fund, ...	600 00	
Other items, ...	279 95	
Balance June 30, 1914, ...		6,802 86
	\$16,925 45	\$16,925 45

FRANKLIN.

(See UNION LIGHT & POWER COMPANY.)

FRANKLIN ELECTRIC LIGHT COMPANY.

(Turners Falls.)

ASSETS.

Real estate, ...	\$1,550 00
Millers Falls Water Supply District, ...	18,150 00
Electric plant, ...	3,236 75
Electric lines, ...	44,800 92
Transformers, ...	3,197 87
Meters, ...	5,092 81
Due for electricity, ...	2,882 58
Incandescent lamps on hand, ...	150 00
Other materials on hand, ...	1,423 55
Horses, wagons, automobiles, etc., ...	1,776 18
Sundry accounts due the company, ...	1,652 20
Office furniture, ...	491 38
Cash on hand, ...	2,992 36
Insurance, ...	615 55
Taxes, ...	861 28

Total assets as per books of the company, ... \$88,873 43

LIABILITIES.		
Capital stock, ...		\$40,000 00
Notes payable, ...		19,000 00
Unpaid bills, ...		2,611 50
Deposits, ...		2 00
Unpaid dividends, ...		1,400 00
Millers Falls bond reserve, ...		18,150 00
Amounts due from the company, not included above, ...		1,100 00
Total liabilities as per books of the company, ...		\$82,263 50
Profit and loss balance, ...		6,609 93
		\$88,873 43

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
For current bought, ...	\$11,961 85		
distribution, ...	4,335 49		
management, ...	3,988 45		
taxes, ...	861 96		
incidentals, ...	915 79		
		\$22,063 54	
Income from sale of electricity, ...			\$27,024 03
Balance to profit and loss, ...		4,960 49	
		\$27,024 03	\$27,024 03

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1913, ...			\$4,980 79
Balance of manufacturing account, ...			4,960 49
Jobbing, ...			4,549 51
Interest paid, ...	\$739 77		
Dividends declared, ...	2,800 00		
Depreciation, ...	2,029 42		
Other items, ...	2,311 67		
Balance June 30, 1914, ...	6,609 93		
		\$14,490 79	\$14,490 79

GARDNER ELECTRIC LIGHT COMPANY.

ASSETS.		
Real estate, ...		\$26,194 80
Steam plant, ...		53,408 02
Electric plant, ...		23,701 90
Electric lines, ...		174,289 15
Transformers, ...		18,501 09
Meters, ...		28,567 96
Due for electricity, ...		9,805 11
Fuel on hand, ...		484 32
Incandescent lamps on hand, ...		507 64
Other materials on hand, ...		1,485 73

Fixtures, tools, etc., on hand, ...	\$2,248 87
Sundry accounts due the company, ...	4,988 87
Office furniture, ...	2,390 99
Cash on hand, ...	6,839 80
Notes receivable, ...	20,000 00
Prepaid operating expenses, ...	1,364 25
Investments (real estate), ...	575 00

Total assets as per books of the company, ...	\$375,353 50
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LIABILITIES.

Capital stock, ...	\$250,000 00
Premium on capital stock, ...	28,750 00
Notes payable, ...	65,000 00
Unpaid bills, ...	6,536 39
Deposits, ...	67 60
Unpaid dividends, ...	8,125 00
Interest accrued but not due, ...	856 92
Depreciation fund, ...	5,465 28
Amounts due from the company, not included above, ...	3,085 60

Total liabilities as per books of the company, ...	\$367,886 79
Profit and loss balance, ...	7,466 71

\$375,353 50

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$4,745 72	
For current bought, ...	42,183 46	
distribution, ...	11,825 49	
management, ...	10,048 32	
taxes, ...	6,600 00	
incidentals, ...	4,537 15	
	\$79,940 14	
Income from sale of electricity, ...		\$99,917 00
other sources, ...		1,015 80
Balance to profit and loss, ...	20,992 66	
	\$100,932 80	\$100,932 80

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$7,466 71
Balance of manufacturing account, ...		20,992 66
Interest received, ...		1,677 61
Rents, ...		65 00
Jobbing, ...		750 04
Interest paid, ...	\$4,421 42	
Dividends declared, ...	14,958 50	
Depreciation fund, ...	4,105 39	
Balance June 30, 1914, ...	7,466 71	
	\$30,952 02	\$30,952 02

GARDNER GAS, FUEL AND LIGHT COMPANY.

ASSETS.

Real estate, ...	\$11,403 33
Machinery and manufacturing appliances, ...	39,987 45
Street mains, ...	92,852 97
Services, ...	26,056 58
Street lamps, ...	1,517 72
Meters, ...	10,667 47
Gas arcs, ...	178 00
Due for gas, ...	2,464 38
Coal on hand, ...	152 86
Work in process, ...	2,284 45
Enrichers on hand, ...	726 84
Purifying materials on hand, ...	237 40
Other materials on hand, ...	4,001 98
Stoves, ...	4,606 81
Fixtures, tools, etc., on hand, ...	564 34
Horses, wagons, automobiles, etc., ...	939 88
Sundry accounts due the company, ...	2,090 91
Office furniture, ...	1,698 81
Cash on hand, ...	8,946 55
Interest prepaid, ...	660 41
Insurance, ...	489 81
Total assets as per books of the company, ...	<u>\$212,528 95</u>

LIABILITIES.

Capital stock, ...	\$123,000 00
Subscriptions to capital stock, ...	200 00
Notes payable, ...	76,000 00
Unpaid bills, ...	1,730 76
Interest accrued but not due, ...	368 33
Reserve fund, ...	717 50
Amounts due from the company, not included above, ...	490 60
Total liabilities as per books of the company, ...	<u>\$202,507 19</u>
Profit and loss balance, ...	10,021 76
	<u>\$212,528 95</u>

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, ...	\$12,449 75	
For distribution, ...	2,589 13	
management, ...	1,213 69	
taxes, ...	1,961 73	
incidentals, ...	569 69	
	<u>\$18,783 99</u>	
Income from sale of gas, ...		\$28,021 63
other sources, ...		659 74
Balance to profit and loss, ...	9,897 38	
	<u>\$28,681 37</u>	<u>\$28,681 37</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$18,391 40
Balance of manufacturing account, ...		9,897 38
Interest received, ...		560 13
Jobbing, ...		662 84
Interest paid, ...	\$3,065 61	
Dividends declared, ...	7,570 50	
Reserve fund, ...	717 50	
Other items, ...	8,136 38	
Balance June 30, 1914, ...	10,021 76	
	\$29,511 75	\$29,511 75

GEORGETOWN GAS COMPANY.

ASSETS.

Real estate, ...	\$500 00
Machinery and manufacturing appliances, ...	300 00
Other materials on hand, ...	16 22
Stoves on hand, ...	18 50

Total assets as per books of the company, ...	\$834 72
Profit and loss balance, ...	6,680 55
	\$7,515 27

LIABILITIES.

Capital stock, ...	\$7,500 00
Amounts due from the company, not included above, ...	15 27

Total liabilities as per books of the company, ...	\$7,515 27
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For taxes, ...	\$42 05	
Balance to profit and loss, ...		\$42 05
	\$42 05	\$42 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$1,072 46
Balance of manufacturing account, ...	\$42 05	
Depreciation, ...	7,577 75	
Other items, ...	133 21	
Balance June 30, 1914, ...		6,680 55
	\$7,753 01	\$7,753 01

GLOUCESTER ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$83,205 64
Steam plant, ...	76,683 79
Electric plant, ...	60,375 56

Electric lines, ...	\$208,619 54
Transformers, ...	27,292 85
Meters, ...	36,458 01
Arc lamps, ...	1,088 24
Work in process, ...	289 03
Due for electricity, ...	11,256 93
Fuel on hand, ...	4,668 82
Electrodes on hand, ...	39 09
Incandescent lamps on hand, ...	1,181 64
Other materials on hand, ...	677 70
Motors on hand, ...	352 70
Fixtures, tools, etc., on hand, ...	1,315 80
Horses, wagons, automobiles, etc., ...	2,235 00
Sundry accounts due the company, ...	3,636 40
Office furniture, ...	3,170 98
Cash on hand, ...	1,033 62
Notes receivable, ...	474 56
Sinking fund, ...	17,242 90

Total assets as per books of the company, ...	\$541,299 40
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LIABILITIES.

Capital stock, ...	\$245,000 00
Premium on capital stock, ...	20,000 00
Bonds issued, ...	48,000 00
Notes payable, ...	24,000 00
Unpaid bills, ...	6,368 89
Deposits, ...	243 89
Interest accrued but not due, ...	1,000 00

Total liabilities as per books of the company, ...	\$344,612 78
Profit and loss balance, ...	196,686 62

\$541,299 40

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$26,136 88	
For distribution, ...	25,033 42	
management, ...	9,279 66	
taxes, ...	8,537 39	
incidentals, ...	4,067 86	
	\$73,055 21	
Income from sale of electricity, ...		\$117,716 10
Balance to profit and loss, ...	44,660 89	
	\$117,716 10	\$117,716 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$179,933 91
Balance of manufacturing account, ...		44,660 89
Interest received, ...		693 56
Rents, ...		150 00
Jobbing, ...		222 40

	Dr.	Cr.
Interest paid, ...	\$4,140 09	
Dividends declared, ...	19,600 00	
Depreciation, ...	5,000 00	
Other items, ...	234 05	
Balance June 30, 1914, ...	196,686 62	
	\$225,660 76	\$225,660 76

GLOUCESTER GAS LIGHT COMPANY.

ASSETS.	
Real estate, ...	\$52,947 93
Machinery and manufacturing appliances, ...	63,280 82
Street mains, ...	127,631 84
Services, ...	2,252 20
Meters, ...	24,328 60
Due for gas, ...	8,112 10
Gas coal on hand, ...	4,705 31
Coke on hand, ...	1,080 00
Tar on hand, ...	622 83
Enrichers on hand, ...	2,481 10
Purifying materials on hand, ...	151 10
Other materials on hand, ...	1,749 22
Fixtures, tools, etc., on hand, ...	7,408 71
Horses, wagons, automobiles, etc., ...	3,540 38
Sundry accounts due the company, ...	10,403 97
Office furniture, ...	1,329 10
Cash on hand, ...	2,283 49
Investments (real estate), ...	5,000 00

Total assets as per books of the company, ... \$319,308 70

LIABILITIES.	
Capital stock, ...	\$150,000 00
Premium on capital stock, ...	40,000 00
Notes payable, ...	90,500 00
Unpaid bills, ...	3,440 84
Deposits, ...	200 00
Unpaid dividends, ...	4,500 00
Amounts due from the company, not included above, ...	551 80

Total liabilities as per books of the company, ... \$289,192 64
 Profit and loss balance, ... 30,116 06

\$319,308 70

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At works, ...	\$38,015 68		
For distribution, ...	5,419 78		
management, ...	13,564 81		
taxes, ...	7,304 53		
incidentals, ...	2,449 76		
		\$66,754 56	

	Dr.	Cr.
Income from sale of gas, ...		\$89,130 34
residuals, ...		3,710 91
other sources, ...		1,432 15
Balance to profit and loss, ...	\$27,518 84	
	\$94,273 40	\$94,273 40

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$25,143 67
Balance of manufacturing account, ...		27,518 84
Interest received, ...		90 37
Rents, ...		809 73
Other items of income, ...		2,407 67
Interest paid, ...	\$5,505 56	
Dividends declared, ...	18,000 00	
Depreciation, ...	2,109 00	
Other items, ...	239 66	
Balance June 30, 1914, ...	30,116 06	
	\$55,970 28	\$55,970 28

GREAT BARRINGTON ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, ...	\$50,000 49
Electric plant, ...	42,708 00
Electric lines, ...	53,340 98
Transformers, ...	11,872 61
Meters, ...	10,204 58
Due for electricity, ...	4,448 20
Fuel on hand, ...	9 38
Electrodes on hand, ...	18 63
Oil and waste on hand, ...	25 25
Incandescent lamps on hand, ...	559 32
Other materials on hand, ...	6,734 03
Motors on hand, ...	43 52
Fixtures, tools, etc., on hand, ...	1,882 70
Horses, wagons, automobiles, etc., ...	1,537 76
Sundry accounts due the company, ...	1,185 50
Office furniture, ...	581 53
Cash on hand, ...	1,516 88
Total assets as per books of the company, ...	\$186,669 36

LIABILITIES.

Capital stock, ...	\$125,000 00
Notes payable, ...	7,000 00
Unpaid bills, ...	3,006 57
Total liabilities as per books of the company, ...	\$135,006 57
Profit and loss balance, ...	51,662 79

\$186,669 36

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$5,476 00	
For current bought, ...	3,898 73	
distribution, ...	5,891 57	
management, ...	8,541 22	
taxes, ...	4,705 06	
incidentals, ...	1,235 61	
	\$29,748 19	
Income from sale of electricity, ...		\$47,248 11
Balance to profit and loss, ...	17,499 92	
	\$47,248 11	\$47,248 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$45,002 99
Balance of manufacturing account, ...		17,499 92
Other items of income, ...		921 96
Interest paid, ...	\$512 08	
Dividends declared, ...	11,250 00	
Balance June 30, 1914, ...	51,662 79	
	\$63,424 87	\$63,424 87

GREENFIELD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate, ...	\$163,608 99
Steam plant, ...	126,305 38
Water power plants, ...	258,448 71
Electric plant, ...	130,305 92
Electric lines, ...	235,555 35
Transformers, ...	38,119 45
Meters, ...	35,417 08
Arc lamps, ...	4,962 71
Due for electricity, ...	15,163 54
Fuel on hand, ...	6,975 37
Incandescent lamps on hand, ...	2,712 16
Other materials on hand, ...	46,521 75
Fixtures, tools, etc., on hand, ...	10,648 06
Automobiles, etc., ...	21,097 14
Sundry accounts due the company, ...	23,706 64
Office furniture, ...	3,925 40
Cash on hand, ...	3,854 47
Insurance, ...	4,471 79
Interest prepaid, ...	543 96
Total assets as per books of the company, ...	\$1,132,343 87

LIABILITIES.

Capital stock, ...	\$750,000 00
Bonds issued, ...	100,000 00
Notes payable, ...	205,000 00

Unpaid bills, ...	\$12,408 63
Deposits, ...	20 00
Interest due but not paid, ...	214 00
Interest accrued but not due, ...	3,600 68

Total liabilities as per books of the company, ...	\$1,071,243 31
Profit and loss balance, ...	61,100 56

\$1,132,343 87

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$31,807 57	
For current bought, ...	10,107 10	
distribution, ...	28,815 79	
management, ...	24,305 46	
taxes, ...	14,644 97	
incidentals, ...	6,229 82	
	\$115,910 71	
Income from sale of electricity, ...		\$205,413 42
Balance to profit and loss, ...	89,502 71	
	\$205,413 42	\$205,413 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$40,400 67
Balance of manufacturing account, ...		89,502 71
Interest received, ...		46 50
Rents, ...		1,487 04
Jobbing, ...		499 89
Interest paid, ...	\$12,582 09	
Dividends declared, ...	37,327 50	
Depreciation, ...	19,959 79	
Other items, ...	966 87	
Balance June 30, 1914, ...	61,100 56	
	\$131,936 81	\$131,936 81

GREENFIELD GAS LIGHT COMPANY.

Assets.

Real estate, ...	\$50,857 39
Machinery and manufacturing appliances, ...	71,403 56
Street mains, ...	95,262 48
Services, ...	54,942 76
Meters, ...	25,558 80
Due for gas, ...	2,032 39
Gas coal on hand, ...	1,540 30
Enrichers on hand, ...	369 89
Other materials on hand, ...	8,535 39
Stoves on hand, ...	4,160 92
Horses, wagons, automobiles, etc., ...	330 00
Sundry accounts due the company, ...	4,552 96

Office furniture, ...	\$265 00
Cash on hand, ...	1,173 02
Interest prepaid, ...	969 98

Total assets as per books of the company, ...	\$321,954 84
Profit and loss balance, ...	4,454 02

\$326,408 86

LIABILITIES.

Capital stock, ...	\$166,000 00
Bonds issued, ...	75,000 00
Notes payable, ...	80,500 00
Unpaid bills, ...	4,858 28
Interest accrued but not due, ...	50 58

Total liabilities as per books of the company, ...	\$326,408 86
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$26,099 77	
For distribution, ...	3,286 17	
management, ...	7,972 20	
taxes, ...	4,027 19	
incidentals, ...	1,483 62	
	\$42,868 95	
Income from sale of gas, ...		\$46,582 19
residuals, ...		3 46
Balance to profit and loss, ...	3,716 70	
	\$46,585 65	\$46,585 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$5,156 56
Balance of manufacturing account, ...		3,716 70
Jobbing, ...		2,480 69
Interest paid, ...	\$8,557 97	
Dividends declared, ...	7,250 00	
Balance June 30, 1914, ...		4,454 02
	\$15,807 97	\$15,807 97

GREGORY, J. D.

(Princeton.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$336 88	
For management, ...	25 00	
taxes, ...	17	
	\$362 05	
Income from sale of gas, ...		\$394 02
Balance to profit and loss, ...	31 97	
	\$394 02	\$394 02

HADLEY LIGHTING COMPANY.

ASSETS.	
Real estate, ...	\$445 91
Machinery and manufacturing appliances, ...	778 88
Street mains, ...	433 45
Meters, ...	92 95
Due for gas, ...	38 97
Carbide on hand, ...	55 12
Fixtures on hand, ...	3 50
Cash on hand, ...	133 23
Total assets as per books of the company, ...	<u>\$1,982 01</u>

LIABILITIES.	
Capital stock, ...	\$1,750 00
Notes payable, ...	125 01
Total liabilities as per books of the company, ...	<u>\$1,875 01</u>
Profit and loss balance, ...	107 00
	<u>\$1,982 01</u>

MANUFACTURING ACCOUNT.			
Operating expenses:		Dr.	Cr.
At works, ...	\$204 06		
For taxes, ...	19 67		
	<u></u>	\$223 73	
Income from sale of gas, ...			\$308 74
Balance to profit and loss, ...		85 01	
		<u>\$308 74</u>	<u>\$308 74</u>

PROFIT AND LOSS ACCOUNT.			
		Dr.	Cr.
Balance June 30, 1913, ...			\$179 36
Balance of manufacturing account, ...			85 01
Interest paid, ...	\$7 08		
Depreciation, ...	150 00		
Other items, ...	29		
Balance June 30, 1914, ...	107 00		
	<u>\$264 37</u>	<u>\$264 37</u>	

HARVARD GAS AND ELECTRIC COMPANY.

ASSETS.	
Real estate, ...	\$4,766 79
Electric plant, ...	2,617 41
Electric lines, ...	23,583 23
Transformers, ...	1,102 67
Meters, ...	671 05
Due for electricity, ...	256 03

Incandescent lamps on hand, ...	\$22 08
Other materials on hand, ...	35 62
Sundry accounts due the company, ...	120 44
Office furniture, ...	7 55
Cash on hand, ...	1,015 90

Total assets as per books of the company, ...	\$34,198 77
Profit and loss balance, ...	2,128 72
	\$36,327 49

LIABILITIES.

Capital stock, ...	\$12,000 00
Notes payable, ...	22,500 00
Unpaid bills, ...	1,803 68
Amounts due from the company, not included above, ...	23 81

Total liabilities as per books of the company, ...	\$36,327 49
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$38 21	
For current bought, ...	1,495 08	
distribution, ...	945 66	
management, ...	457 84	
taxes, ...	145 06	
incidentals, ...	96 87	
	\$3,178 72	
Income from sale of electricity, ...		\$2,342 48
other sources, ...		1,216 50
Balance to profit and loss, ...	380 26	
	\$3,558 98	\$3,558 98

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$1,100 21	
Balance of manufacturing account, ...		\$380 26
Interest received, ...		9 14
Other items of income, ...		5 25
Interest paid, ...	1,415 73	
Other items, ...	7 43	
Balance June 30, 1914, ...		2,128 72
	\$2,523 37	\$2,523 37

HATFIELD GAS COMPANY.

ASSETS.

Real estate, ...	\$626 67
Machinery and manufacturing appliances, ...	967 70
Street mains, ...	5,189 96
Services, ...	218 04
Meters, ...	263 89
Due for gas, ...	41 38

Other materials on hand, ...	\$22 05
Fixtures on hand, ...	2 40
Cash on hand, ...	8 41

Total assets as per books of the company, ...	\$7,340 50
Profit and loss balance, ...	232 58

\$7,573 08

LIABILITIES.

Capital stock, ...	\$4,750 00
Notes payable, ...	2,400 00
Interest accrued but not due, ...	120 00
Amounts due from the company, not included above, ...	303 08

Total liabilities as per books of the company, ...	\$7,573 08
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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$232 58	
Balance June 30, 1914, ...		\$232 58
	\$232 58	\$232 58

HAVERHILL ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$210,339 08
Steam plant, ...	279,715 52
Electric plant, ...	100,182 93
Electric lines, ...	286,202 84
Transformers, ...	63,036 05
Meters, ...	51,345 68
Arc lamps, ...	16,176 75
Work in process, ...	25,503 88
Due for electricity, ...	13,365 61
Fuel on hand, ...	12,138 96
Electrodes on hand, ...	343 72
Incandescent lamps on hand, ...	1,960 66
Other materials on hand, ...	37,438 76
Motors on hand, ...	1,387 29
Fixtures, tools, etc., on hand, ...	9,535 44
Horses, wagons, automobiles, etc., ...	9,498 15
Sundry accounts due the company, ...	22,458 48
Office furniture, ...	8,733 26
Cash on hand, ...	54,077 42
Investments (real estate), ...	87,634 35

Total assets as per books of the company, ...	\$1,291,074 83
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LIABILITIES.

Capital stock, ...	\$760,600 00
Capital stock subscribed, ...	10,100 00
Bonds issued, ...	85,000 00
Notes payable, ...	55,500 00
Unpaid bills, ...	22,724 07
Deposits, ...	4,678 25

Premium on capital stock, ...	\$239,940 00
Interest accrued but not due, ...	1,084 15
Reserve funds, ...	1,369 08
Depreciation fund, ...	23,518 76
Amounts due from the company, not included above, ...	1,452 83

Total liabilities as per books of the company, ...	\$1,205,967 14
Profit and loss balance, ...	85,107 69

\$1,291,074 83

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$67,040 36	
For distribution, ...	30,191 07	
management, ...	33,706 73	
taxes, ...	22,073 53	
incidentals, ...	6,506 42	
	\$159,518 11	
Income from sale of electricity, ...		\$265,818 73
other sources, ...		97 00
Balance to profit and loss, ...	106,397 62	
	\$265,915 73	\$265,915 73

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$75,930 17
Balance of manufacturing account, ...		106,397 62
Interest received, ...		943 55
Rents, ...		2,325 89
Other items of income, ...		615 03
Interest paid, ...	\$15,678 15	
Dividends declared, ...	60,749 03	
Depreciation, reserve, ...	16,906 71	
Other items, ...	7,770 68	
Balance June 30, 1914, ...	85,107 69	
	\$186,212 26	\$186,212 26

HAVERHILL GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$178,764 88
Machinery and manufacturing appliances, ...	283,103 21
Street mains, ...	335,262 50
Services, ...	75,748 53
Meters, ...	85,632 57
Due for gas, ...	14,418 84
Coal on hand, ...	12,034 77
Coke on hand, ...	626 00
Tar on hand, ...	8,968 18
Enrichers on hand, ...	8,563 78
Gas on hand, ...	677 35
Other materials on hand, ...	41,687 26
Stoves on hand, ...	5,238 64

Fixtures, tools, etc., on hand, ...	\$17,223 33
Horses, wagons, automobiles, etc., ...	3,783 42
Sundry accounts due the company, ...	11,119 84
Office furniture, ...	2,502 33
Cash on hand, ...	121,302 20
Taxes prepaid, ...	449 80
Insurance, ...	340 89
Investments (stocks), ...	1,821 00

Total assets as per books of the company, ... \$1,209,269 32

LIABILITIES.

Capital stock, ...	\$585,000 00
Unpaid bills, ...	21,346 45
Deposits, ...	16,846 18
Depreciation fund, ...	124,948 56
Amounts due from the company, not included above, ...	4,624 53

Total liabilities, as per books of the company, ... \$752,765 72

Profit and loss balance, ... 456,503 60

\$1,209,269 32

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ... \$107,418 29		
For distribution, ... 30,261 57		
management, ... 31,420 37		
taxes, ... 16,226 76		
incidentals, ... 6,466 12		
	\$191,793 11	
Income from sale of gas, ...		\$234,354 77
residuals, ...		4,200 90
other sources, ...		1,416 82
Balance to profit and loss, ...	48,179 38	
	\$239,972 49	\$239,972 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$537,253 63
Balance of manufacturing account, ...		48,179 38
Interest received, ...		2,258 49
Rents, ...		49 92
Reserve fund, ...		260,000 00
Other items of income, ...		991 06
Interest paid, ...	\$17,837 88	
Dividends declared, ...	105,030 00	
Accounts receivable, Haverhill Gas Securities Com- pany, ...	219,165 42	
Notes receivable, Haverhill Gas Securities Com- pany, ...	18,008 44	
Litigation expenses, ...	21,424 95	
Other items, ...	10,762 19	
Balance June 30, 1914, ...	456,503 60	
	\$848,732 48	\$848,732 48

HOWE, J. MURRAY.

(BOSTON. From June 1, 1914.)

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, ...	\$376 37		
For management, ...	18 48		
incidentals, ...	14 62		
		\$409 47	
Income from sale of electricity, ...			\$369 54
other sources, ...			40 00
Balance to profit and loss, ...		07	
		\$409 54	\$409 54

HUNTINGTON ELECTRIC LIGHT COMPANY.

ASSETS.		
Steam plant, ...		\$1,800 00
Electric plant, ...		810 00
Electric lines, ...		900 00
Meters, ...		400 00
Due for electricity, ...		309 35
Electrodes on hand, ...		2 38
Incandescent lamps on hand, ...		101 83
Sundry accounts due the company, ...		25 41
Cash on hand, ...		3,063 62
Notes receivable, ...		1,000 00
Total assets as per books of the company, ...		\$8,412 59
LIABILITIES.		
Capital stock, ...		\$5,000 00
Unpaid bills, ...		106 47
Total liabilities as per books of the company, ...		\$5,106 47
Profit and loss balance, ...		3,306 12
		\$8,412 59

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, ...	\$898 87		
For distribution, ...	263 47		
management, ...	149 52		
taxes, ...	119 22		
incidentals, ...	67 12		
		\$1,498 20	
Income from sale of electricity, ...			\$2,160 63
other sources, ...			295 00
Balance to profit and loss, ...		957 43	
		\$2,455 63	\$2,455 63

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$2,627 67
Balance of manufacturing account, ...		957 43
Interest received, ...		249 80
Jobbing, ...		113 12
Dividends declared, ...	\$250 00	
Depreciation, ...	391 90	
Balance June 30, 1914, ...	3,306 12	
	<u>\$3,948 02</u>	<u>\$3,948 02</u>

HYANNIS LIGHTING COMPANY.

(Eugene Carpenter, Proprietor.)

ASSETS.

Real estate, ...	\$376 40
Machinery and manufacturing appliances, ...	1,492 67
Street mains, ...	4,204 02
Services, ...	485 90
Meters, ...	427 73
Due for gas, ...	1,125 57
Other materials on hand, ...	105 00
Sundry accounts due the company, ...	1,298 35
Cash on hand, ...	84 53
Total assets as per books of the company, ...	<u>\$9,600 17</u>

LIABILITIES.

Capital invested, ...	\$6,270 70
Unpaid bills, ...	2 45
Amounts due from the company, not included above, ...	2,144 03
Total liabilities as per books of the company, ...	<u>\$8,417 18</u>
Profit and loss balance, ...	1,182 99
	<u>\$9,600 17</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$2,397 28	
For distribution, ...	553 00	
management, ...	13 15	
taxes, ...	40 00	
incidentals, ...	80 00	
	<u>\$3,083 43</u>	
Income from sale of gas, ...		\$3,381 90
Balance to profit and loss, ...	298 47	
	<u>\$3,381 90</u>	<u>\$3,381 90</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$884 52
Balance of manufacturing account, ...		298 47
Balance June 30, 1914, ...	\$1,182 99	
	<u>\$1,182 99</u>	<u>\$1,182 99</u>

IPSWICH GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$3,875 00
Machinery and manufacturing appliances, ...	13,391 92
Street mains, ...	7,898 12
Meters, ...	3,313 78
Due for gas, ...	3,806 73
Gas coal on hand, ...	15 20
Tar on hand, ...	97 50
Office furniture, ...	29 50
Cash on hand, ...	50 90
Investments (real estate), ...	1,200 00

Total assets as per books of the company, ... \$33,678 65

LIABILITIES.

Capital stock, ...	\$16,000 00
Notes payable, ...	14,800 00
Unpaid bills, ...	606 89
Unpaid dividends, ...	123 50

Total liabilities as per books of the company, ... \$31,530 39

Profit and loss balance, ... 2,148 26

\$33,678 65

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ... \$2,884 71		
For management, ... 1,166 70		
taxes, ... 626 71		
	\$4,678 12	
Income from sale of gas, ...		\$5,249 56
Balance to profit and loss, ... 571 44		
	\$5,249 56	\$5,249 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$2,483 39
Balance of manufacturing account, ...		571 44
Rents, ...		222 00
Interest paid, ... \$808 57		
Dividends declared, ... 320 00		
Balance June 30, 1914, ... 2,148 26		
	\$3,276 83	\$3,276 83

LAWRENCE GAS COMPANY.

ASSETS.

Real estate (gas), ...	\$441,207 70
Machinery and manufacturing appliances (gas), ...	754,888 65
Street mains (gas), ...	722,194 22

Meters (gas), ...	\$166,025 08
Due for gas, ...	75,415 09
Gas coal on hand, ...	78,958 93
Coke on hand, ...	10,292 00
Tar on hand, ...	3,858 40
Ammonia on hand, ...	1,688 78
Enrichers on hand, ...	9,074 74
Purifying materials on hand, ...	2,251 03
Other gas materials on hand, ...	30,124 48
Stoves on hand, ...	9,639 99
Gas fixtures, tools, etc., on hand, ...	3,287 04
Substation, ...	23,993 81
Power plant, ...	756,963 12
Steam plant (electric), ...	76,766 26
Electric plant, ...	183,836 87
Andover plant, ...	106,895 51
Electric lines, ...	502,843 20
Transformers, ...	43,829 87
Meters (electric), ...	56,448 37
Arc lamps, ...	39,543 71
Due for electricity, ...	46,101 33
Fuel on hand (electric), ...	8,065 46
Electrodes on hand, ...	276 20
Incandescent lamps on hand, ...	7,258 15
Globes on hand, ...	23,441 89
Motors on hand, ...	11,743 62
Storehouse, ...	19,619 90
Horses, wagons, automobiles, etc., ...	22,036 07
Sundry accounts due the company, ...	45,817 76
Office building, ...	50,118 10
Office furniture, ...	7,880 98
Cash on hand, ...	69,058 61
Appliance and garage building, ...	25,502 79
Insurance, ...	5,200 00
Investments, ...	2 10

Total assets as per books of the company, ... \$4,442,149 81

LIABILITIES.

Capital stock, ...	\$1,900,000 00
Premium on capital stock, ...	414,987 13
Bonds issued, ...	300,000 00
Notes payable, ...	1,149,000 00
Unpaid bills, ...	69,525 08
Deposits, ...	18,661 00
Interest accrued but not due, ...	8,764 00
Reserve funds, ...	36,058 92
Depreciation fund, ...	115,421 10

Total liabilities as per books of the company, ... \$4,012,417 23

Profit and loss balance, ... 429,732 58

\$4,442,149 81

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works, ...	\$255,888 46	
For distribution, ...	40,396 71	
management, ...	38,393 11	
taxes, ...	43,068 46	
incidentals, ...	8,869 39	
	\$386,616 13	
Operating expenses (electric):		
At station, ...	\$78,537 95	
For distribution, ...	42,347 09	
management, ...	23,035 87	
taxes, ...	25,257 35	
incidentals, ...	7,558 05	
	176,736 31	
Income from sale of gas, ...		\$432,292 46
residuals, ...		53,705 04
sale of electricity, ...		315,720 29
other sources, electric, ...		403 55
Balance to profit and loss:		
Gas, ...	99,381 37	
Electric, ...	139,387 53	
	\$802,121 34	\$802,121 34

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$413,567 70
Balance of gas manufacturing account, ...		99,381 37
Balance of electric manufacturing account, ...		139,387 53
Interest received, ...		1,730 15
Rents, ...		677 50
Jobbing, ...		244 80
Interest paid, ...	\$70,710 82	
Dividends declared, ...	152,000 00	
Other items, ...	2,545 65	
Balance June 30, 1914, ...	429,732 58	
	\$654,989 05	\$654,989 05

LEE ELECTRIC COMPANY.

ASSETS.

Street mains (gas), ...	\$500 00
Real estate, ...	14,650 00
Steam plant, ...	7,500 00
Electric plant, ...	7,408 00
Electric lines, ...	30,926 46
Transformers, ...	4,500 00
Meters, ...	5,400 00
Due for electricity, ...	4,337 83
Fuel on hand, ...	400 00
Incandescent lamps on hand, ...	100 00
Other materials on hand, ...	10 00

Fixtures, tools, etc., on hand, ...	\$407 14
Horses, wagons, automobiles, etc., ...	100 00
Office furniture, ...	89 25
Cash on hand, ...	1,256 76

Total assets as per books of the company, ... \$77,585 44

LIABILITIES.

Capital stock, ...	\$30,000 00
Bonds issued, ...	30,000 00
Notes payable, ...	7,200 00
Interest accrued but not due, ...	435 00

Total liabilities as per books of the company, ... \$67,635 00

Profit and loss balance, ... 9,950 44

\$77,585 44

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ... \$2,375 90		
For current bought, ... 7,338 71		
distribution, ... 2,026 49		
management, ... 1,426 78		
taxes, ... 696 98		
incidentals, ... 1,061 43		
	\$14,926 29	
Income from sale of electricity, ...		\$23,200 74
Balance to profit and loss, ...	8,274 45	
	\$23,200 74	\$23,200 74

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$6,947 68
Balance of manufacturing account, ...		8,274 45
Rents, ...		250 62
Interest paid, ... \$1,872 55		
Dividends declared, ... 1,500 00		
Depreciation, ... 2,102 19		
Other items, ... 47 57		
Balance June 30, 1914, ... 9,950 44		
	\$15,472 75	\$15,472 75

LENOX ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$14,816 85
Electric lines, ...	45,664 33
Transformers, ...	3,903 77
Meters, ...	3,563 73
Due for electricity, ...	1,509 49
Cash on hand, ...	4,201 30
Investments (bonds), ...	14,748 87

Total assets as per books of the company, ... \$88,408 34

LIABILITIES.

Capital stock, ...	\$20,000 00
Notes payable, ...	27,500 00
Unpaid bills, ...	537 00

Total liabilities as per books of the company, ...	\$48,037 00
Profit and loss balance, ...	40,371 34

 \$88,408 34

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought, ...	\$6,804 90	
distribution, ...	1,445 89	
management, ...	1,981 54	
taxes, ...	771 97	
	\$11,004 30	
Income from sale of electricity, ...		\$18,403 92
Balance to profit and loss, ...	7,399 62	
	\$18,403 92	\$18,403 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$35,952 74
Balance of manufacturing account, ...		7,399 62
Interest received, ...		655 00
Rents, ...		195 00
Interest paid, ...	\$816 66	
Dividends declared, ...	1,600 00	
Depreciation, ...	1,414 36	
Balance June 30, 1914, ...	40,371 34	
	\$44,202 36	\$44,202 36

LEOMINSTER ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate, ...	\$29,988 07
Steam plant, ...	72,728 66
Electric plant, ...	48,294 68
Electric lines, ...	132,412 00
Transformers, ...	11,663 89
Meters, ...	11,092 64
Arc lamps, ...	566 33
Due for electricity, ...	11,902 08
Fuel on hand, ...	628 53
Electrodes on hand, ...	11 18
Incandescent lamps on hand, ...	653 20
Other materials on hand, ...	4,985 11
Fixtures, tools, etc., on hand, ...	710 97
Horses, wagons, automobiles, etc., ...	3,814 32
Sundry accounts due the company, ...	2,348 86
Office furniture, ...	1,490 54
Cash on hand, ...	7,834 49

 Total assets as per books of the company, ... \$341,125 55

LIABILITIES.

Capital stock, ...	\$80,000 00
Bonds issued, ...	70,000 00
Notes payable, ...	174,000 00
Unpaid bills, ...	3,144 96
Deposits, ...	1,183 78
Unpaid dividends, ...	10,400 00
Interest due but not paid, ...	552 50
Amounts due from the company, not included above, ...	630 84

Total liabilities as per books of the company, ...	\$339,912 08
Profit and loss balance, ...	1,213 47

\$341,125 55

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$36,468 78	
For current bought, ...	889 88	
distribution, ...	7,149 59	
management, ...	13,056 98	
taxes, ...	5,680 00	
incidentals, ...	2,432 14	
	\$65,677 37	
Income from sale of electricity, ...		\$99,837 00
other sources, ...		30 58
Balance to profit and loss, ...	34,190 21	
	\$99,867 58	\$99,867 58

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$4,853 93
Balance of manufacturing account, ...		34,190 21
Interest received, ...		110 63
Interest paid, ...	\$13,365 27	
Dividends declared, ...	17,600 00	
Depreciation, ...	5,559 00	
Other items, ...	1,417 03	
Balance June 30, 1914, ...	1,213 47	
	\$39,154 77	\$39,154 77

LEOMINSTER GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$14,942 50
Machinery and manufacturing appliances, ...	43,901 89
Street mains, ...	91,642 85
Services, ...	12,499 27
Meters, ...	20,963 39
Due for gas, ...	6,133 07
Gas coal on hand, ...	760 22
Enrichers on hand, ...	266 54
Other materials on hand, ...	1,342 94

Fixtures, tools, etc., on hand, ...	\$3,494 69
Horses, wagons, automobiles, etc., ...	103 59
Sundry accounts due the company, ...	4,420 97
Office furniture, ...	2,222 50
Cash on hand, ...	360 64
Investments (real estate), ...	1,200 00

Total assets as per books of the company, ... \$204,255 06

LIABILITIES.

Capital stock, ...	\$135,000 00
Bonds issued, ...	50,000 00
Notes payable, ...	2,500 00
Unpaid bills, ...	4,546 01
Deposits, ...	1,076 58
Unpaid dividends, ...	2,700 00
Interest accrued but not due, ...	432 92
Amounts due from the company, not included above, ...	502 82

Total liabilities as per books of the company, ... \$196,758 33

Profit and loss balance, ... 7,496 73

\$204,255 06

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$24,567 81	
For distribution, ...	3,878 23	
management, ...	9,240 23	
taxes, ...	4,183 50	
incidentals, ...	1,717 67	
	\$43,587 44	
Income from sale of gas, ...		\$54,632 12
other sources, ...		10 80
Balance to profit and loss, ...	11,055 48	
	\$54,642 92	\$54,642 92

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$6,943 89
Balance of manufacturing account, ...		11,055 48
Interest received, ...		104 08
Rents, ...		414 00
Amount from depreciation fund, ...		6,990 32
Assessment on capital stock, ...		30,000 00
Other items of income, ...		2 65
Interest paid, ...	\$8,396 81	
Dividends declared, ...	5,700 00	
Depreciation, ...	32,669 00	
Other items, ...	1,247 88	
Balance June 30, 1914, ...	7,496 73	

\$55,510 42 \$55,510 42

LEXINGTON GAS COMPANY.

ASSETS.

Street mains, ...	\$22,975 30
Services, ...	1,084 51
Meters, ...	1,695 83
Due for gas, ...	748 69
Fixtures, tools, etc., on hand, ...	423 69
Sundry accounts due the company, ...	657 35
Office furniture, ...	136 23
Cash on hand, ...	3,108 00
Notes receivable, ...	11,400 00

Total assets as per books of the company, ... \$42,229 60

LIABILITIES.

Capital stock, ...	\$40,000 00
Unpaid bills, ...	711 51
Deposits, ...	95 00
Amounts due from the company, not included above, ...	152 38

Total liabilities as per books of the company, ... \$40,958 89

Profit and loss balance, ... 1,270 71

\$42,229 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For gas bought, ...	\$3,286 40	
distribution, ...	87 61	
management, ...	1,793 24	
taxes, ...	322 35	
incidentals, ...	29 08	
	\$5,518 68	
Income from sale of gas, ...		\$5,575 30
other sources, ...		25 60
Balance to profit and loss, ...	82 22	
	\$5,600 90	\$5,600 90

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$846 42
Balance of manufacturing account, ...		82 22
Interest received, ...		650 82
Jobbing, ...		91 70
Interest paid, ...	\$ 45	
Dividends declared, ...	400 00	
Balance June 30, 1914, ...	1,270 71	

\$1,871 16 \$1,871 16

LOVELAND, WILLIAM O.

(Ashby.)

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At station, ...	\$504 30		
For distribution, ...	10 00		
taxes, ...	52 05		
		\$566 35	
Income from sale of electricity, ...			\$1,283 28
Balance to profit and loss, ...		716 93	
		<u>\$1,283 28</u>	<u>\$1,283 28</u>

THE LOWELL ELECTRIC LIGHT CORPORATION.

ASSETS.

Real estate, ...	\$287,480 97
Steam plant, ...	451,572 20
Electric plant, ...	262,581 31
Electric lines, ...	711,910 81
Transformers, ...	136,452 53
Meters, ...	86,607 15
Arc lamps, ...	51,397 80
Due for electricity, ...	28,123 77
Fuel on hand, ...	26,423 64
Electrodes on hand, ...	343 05
Incandescent lamps on hand, ...	3,204 35
Other materials on hand, ...	30,211 84
Motors on hand, ...	4,957 72
Fixtures, tools, etc., on hand, ...	2,662 83
Horses, wagons, automobiles, etc., ...	8,897 38
Sundry accounts due the company, ...	6,454 28
Office furniture, ...	1,346 84
Cash on hand, ...	109,830 86
Notes receivable, ...	6,297 62
Insurance, ...	2,141 43
Taxes prepaid, ...	957 05
Total assets as per books of the company, ...	<u>\$2,219,855 43</u>

LIABILITIES.

Capital stock, ...	\$1,176,400 00
Premium on capital stock, ...	342,294 25
Notes payable, ...	50,000 00
Unpaid bills, ...	8,088 71
Deposits, ...	3,692 99
Interest accrued but not due, ...	68 77
Reserve funds, ...	3,916 63
Depreciation fund, ...	330,642 48
Amounts due from the company, not included above, ...	22,907 24
Total liabilities as per books of the company, ...	<u>\$1,938,011 07</u>
Profit and loss balance, ...	281,844 36
	<u>\$2,219,855 43</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$122,258 84	
For distribution, ...	62,493 83	
management, ...	49,514 95	
taxes, ...	47,207 90	
incidentals, ...	9,298 33	
	\$290,773 85	
Income from sale of electricity, ...		\$444,737 16
other sources, ...		714 39
Balance to profit and loss, ...	154,677 70	
	\$445,451 55	\$445,451 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$221,169 78
Balance of manufacturing account, ...		154,677 70
Interest received, ...		754 90
Rents, ...		278 22
Jobbing, ...		2,197 55
Interest paid, ...	\$2,896 13	
Dividends declared, ...	94,112 00	
Other items, ...	225 66	
Balance June 30, 1914, ...	281,844 36	
	\$379,078 15	\$379,078 15

LOWELL GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$1,335,322 22
Machinery and manufacturing appliances, ...	496,818 39
Street mains, services and meters, ...	254,791 55
Gas lamps, ...	16,106 13
Due for gas, ...	14,347 44
Gas coal on hand, ...	76,783 79
Coke on hand, ...	34,652 75
Tar on hand, ...	9,646 04
Ammoniacal liquor, ...	1,012 13
Enrichers on hand, ...	14,363 85
Purifying materials on hand, ...	853 51
Other materials on hand, ...	31,924 81
Sundry accounts due the company, ...	23,933 85
Cash on hand, ...	15,513 12
Insurance, ...	3,463 25
Investments (real estate), ...	85,583 25
Total assets as per books of the company, ...	\$2,415,116 08

LIABILITIES.

Capital stock, ...	\$1,000,000 00
Premium on capital stock, ...	417,157 91
Notes payable, ...	440,000 00

Unpaid bills, ...	\$24,543 38
Deposits, ...	9,519 93
Interest accrued but not due, ...	4,668 97
Reserve funds, ...	15,899 07
Amounts due from the company, not included above, ...	9,858 40

Total liabilities as per books of the company, ...	\$1,921,647 66
Profit and loss balance, ...	493,468 42
	\$2,415,116 08

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$349,401 43	
For distribution, ...	87,327 09	
management, ...	22,892 09	
taxes, ...	57,945 64	
incidentals, ...	9,344 99	
	\$526,911 24	
Income from sale of gas, ...		\$569,439 99
residuals, ...		109,567 84
other sources, ...		12,091 42
Balance to profit and loss, ...	164,188 01	
	\$691,099 25	\$691,099 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$492,691 21
Balance of manufacturing account, ...		164,188 01
Interest received, ...		605 89
Rents, ...		3,564 11
Jobbing, ...		7,188 66
Interest paid, ...	\$25,118 60	
Dividends declared, ...	120,000 00	
Depreciation, ...	11,582 14	
Reserve fund, ...	13,417 86	
Other items, ...	4,650 86	
Balance June 30, 1914, ...	493,468 42	
	\$668,237 88	\$668,237 88

LUDLOW MANUFACTURING COMPANY.

ASSETS.

Electric lines, ...	\$14,074 50
Transformers, ...	2,016 61
Meters, ...	5,112 45
Due for electricity, ...	1,100 08
Cash on hand, ...	5,199 11

Total assets as per books of the company, ...	\$27,802 75
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LIABILITIES.

Capital stock, ...	\$18,575 57
Notes payable, ...	1,891 89
Total liabilities as per books of the company, ...	<u>\$20,467 46</u>
Profit and loss balance, ...	7,335 29
	<u>\$27,802 75</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought, ...	\$9,591 11	
distribution, ...	1,678 01	
taxes, ...	982 59	
	<u>\$12,251 71</u>	
Income from sale of electricity, ...		\$17,281 80
Balance to profit and loss, ...	5,030 09	
	<u>\$17,281 80</u>	<u>\$17,281 80</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$3,574 67
Balance of manufacturing account, ...		5,030 09
Interest received, ...		68 49
Interest paid, ...	\$358 23	
Depreciation, ...	979 73	
Balance June 30, 1914, ...	7,335 29	
	<u>\$8,673 25</u>	<u>\$8,673 25</u>

LYNN GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas), ...	\$443,118 14
Machinery and manufacturing appliances (gas), ...	747,852 43
Street mains (gas), ...	631,500 90
Water supply wells, ...	1,334 64
Meters (gas), ...	134,841 96
Due for gas, ...	37,235 13
Gas coal on hand, ...	49,147 87
Coke on hand, ...	28,826 00
Tar on hand, ...	2,584 50
Ammoniacal liquor on hand, ...	438 49
Enrichers on hand, ...	6,619 66
Purifying materials on hand, ...	1,143 75
Other gas materials on hand, ...	53,136 51
Stoves on hand, ...	12,858 95
Fixtures, tools, etc., on hand, ...	638 11
Real estate (electric), ...	221,556 82
Steam plant (electric), ...	296,685 02
Electric plant, ...	225,458 70
Electric lines, ...	955,470 12
Transformers, ...	45,849 20
Meters (electric), ...	100,282 55

Arc lamps, ...	\$27,982 22
Due for electricity, ...	35,946 63
Fuel on hand (electric), ...	11,821 07
Electrodes on hand, ...	414 01
Oil and waste on hand, ...	206 58
Incandescent lamps on hand, ...	599 16
Globes on hand, ...	368 16
Other electric materials on hand, ...	31,406 43
Motors on hand, ...	3,175 35
Electric fixtures on hand, ...	2,471 05
Horses, wagons, automobiles, etc., ...	27,009 51
Sundry accounts due the company, ...	16,529 34
Office buildings, ...	127,774 25
Office furniture, ...	4,300 00
Cash on hand, ...	124,670 93
Other materials on hand, ...	2,356 80
Insurance, ...	10,978 08
Investments (securities), ...	100 00

Total assets as per books of the company, ... \$4,424,489 02

LIABILITIES.

Capital stock, ...	\$1,182,500 00
Premium on capital stock, ...	856,598 55
Unpaid bills, ...	81,867 29
Deposits, ...	18,475 65
Reserve fund, ...	118,929 30
Depreciation fund, ...	180,146 00
Surplus invested in plant, ...	1,506,321 35

Total liabilities as per books of the company, ... \$4,004,838 14

Profit and loss balance, ... 419,650 88

\$4,424,489 02

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works, ...	\$351,391 77	
For distribution, ...	95,167 06	
management, ...	29,715 04	
taxes, ...	53,705 43	
incidentals, ...	14,303 43	
	\$544,282 73	
Operating expenses (electric):		
At station, ...	\$111,422 82	
For distribution, ...	91,393 12	
management, ...	22,709 20	
taxes, ...	51,711 78	
incidentals, ...	15,718 10	
	292,955 02	
Income from sale of gas, ...		\$634,205 25
residuals, ...		71,907 89
sale of electricity, ...		497,949 93
Balance to profit and loss:		
Gas, ...	161,830 41	
Electric, ...	204,994 91	

\$1,204,063 07 \$1,204,063 07

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$437,756 75
Balance of gas manufacturing account, ...		161,830 41
Balance of electric manufacturing account, ...		204,994 91
Interest received, ...		2,822 47
Rents, ...		2,548 74
Interest paid, ...	\$441 46	
Dividends declared, ...	236,500 00	
Surplus invested in plant, ...	60,070 52	
Depreciation, ...	18,603 45	
Depreciation fund, ...	37,060 52	
Reserve fund, ...	34,707 01	
Other items, ...	2,919 44	
Balance June 30, 1914, ...	419,650 88	
	\$809,953 28	\$809,953 28

MALDEN ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$225,481 09
Steam plant, ...	217,063 60
Electric plant, ...	127,202 50
Electric lines, ...	686,394 10
Transformers, ...	73,266 31
Meters, ...	111,178 89
Arc lamps, ...	16,416 93
Work in process, ...	24,816 51
Due for electricity, ...	25,526 68
Fuel on hand, ...	1,249 29
Electrodes on hand, ...	155 21
Incandescent lamps on hand, ...	5,052 81
Other materials on hand, ...	52,784 32
Motors on hand, ...	1,257 26
Fixtures, tools, etc., on hand, ...	3,460 28
Horses, wagons, automobiles, etc., ...	32,535 39
Sundry accounts due the company, ...	24,943 40
Office furniture, ...	2,358 82
Cash on hand, ...	54,637 30
Subscriptions to capital stock, ...	246,500 00
Bonds in reserve fund account, ...	39,138 62
Investments (real estate), ...	11,713 32
Total assets as per books of the company, ...	\$1,983,132 63

LIABILITIES.

Capital stock, ...	\$898,000 00
Capital stock subscribed, ...	170,000 00
Premium on capital stock, ...	312,350 00
Bonds issued, ...	100,000 00
Notes payable, ...	129,000 00
Unpaid bills, ...	32,980 96
Deposits, ...	12,110 00

Premium on capital stock subscribed, ...	\$76,500 00
Interest accrued but not due, ...	2,597 09
Reserve fund, ...	761 97
Depreciation funds, ...	41,119 69
Amounts due from the company, not included above, ...	5,199 70

Total liabilities as per books of the company, ...	\$1,780,619 41
Profit and loss balance, ...	202,513 22
	\$1,983,132 63

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$99,054 71	
For current bought, ...	366 00	
distribution, ...	90,216 46	
management, ...	43,449 01	
taxes, ...	32,812 79	
incidentals, ...	12,817 52	
	\$278,716 49	
Income from sale of electricity, ...		\$411,951 34
other sources, ...		6,579 76
Balance to profit and loss, ...	139,814 61	
	\$418,531 10	\$418,531 10

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$193,734 02
Balance of manufacturing account, ...		139,814 61
Interest received, ...		2,734 21
Rents, ...		373 12
Other items of income, ...		1,974 61
Interest paid, ...	\$20,524 96	
Dividends declared, ...	92,340 00	
Depreciation reserve, ...	17,834 13	
Other items, ...	5,418 26	
Balance June 30, 1914, ...	202,513 22	
	\$338,630 57	\$338,630 57

MALDEN AND MELROSE GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$472,037 22
Machinery and manufacturing appliances, ...	799,000 03
Street mains, ...	953,924 03
Services (gas), ...	133,139 48
Meters (gas), ...	257,834 29
Work in process, ...	40,468 01
Due for gas, ...	18,881 47
Gas coal on hand, ...	54,836 58
Coke on hand, ...	3,663 73
Tar on hand, ...	2,401 31
Ammonia on hand, ...	619 78
Enrichers on hand, ...	4,091 40

Purifying materials on hand, ...	\$4,203 83
Other materials on hand, ...	94,747 16
Stoves on hand, ...	4,938 93
Fixtures, tools, etc., on hand, ...	13,674 26
Horses, wagons, automobiles, etc., ...	16,796 29
Sundry accounts due the company, ...	83,762 05
Office furniture, ...	15,203 10
Cash on hand, ...	37,746 76
Notes receivable, ...	10,000 00
Subscriptions to capital stock, ...	59,670 00
Investments (real estate), ...	2,900 00

Total assets as per books of the company, ... \$3,084,539 71

LIABILITIES.

Capital stock, ...	\$2,039,600 00
Premium on capital stock, ...	421,393 62
Capital stock subscribed and premiums, ...	59,670 00
Notes payable, ...	400,000 00
Unpaid bills, ...	37,691 47
Deposits, ...	10,335 00
Interest accrued but not due, ...	3,874 22
Reserve funds, ...	45,752 64
Depreciation reserves, ...	7,439 52
Amounts due from the company, not included above, ...	6,403 46

Total liabilities as per books of the company, ... \$3,032,159 93

Profit and loss balance, ... 52,379 78

\$3,084,539 71

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At works, ...	\$273,169 02	
For gas bought, ...	642 24	
distribution, ...	63,702 67	
management, ...	45,891 58	
taxes, ...	52,460 37	
incidentals, ...	12,066 91	
	\$447,932 79	
Income from sale of gas, ...		\$593,986 72
residuals, ...		29,882 77
other sources, ...		567 55
Balance to profit and loss, ...	176,504 25	
	\$624,437 04	\$624,437 04

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$54,146 44
Balance of manufacturing account, ...		176,504 25
Interest received, ...		4,761 23
Rents, ...		397 84
Other items of income, ...		1,793 97
Interest paid, ...	\$41,556 92	
Dividends declared, ...	137,108 90	

	Dr.	Cr.
Depreciation, ...	\$2,639 44	
Other items, ...	3,918 69	
Balance June 30, 1914, ...	52,379 78	
	\$237,603 73	\$237,603 73

MANCHESTER ELECTRIC COMPANY.

ASSETS.		
Real estate, ...		\$14,793 76
Electric plant, ...		7,990 00
Electric lines, ...		141,590 07
Transformers, ...		7,575 49
Meters, ...		6,067 27
Due for electricity, ...		3,921 45
Other materials on hand, ...		31 09
Horses, wagons, automobiles, etc., ...		200 00
Sundry accounts due the company, ...		443 73
Office furniture, ...		100 00
Cash on hand, ...		17,940 39

Total assets as per books of the company, ... \$200,653 25

LIABILITIES.		
Capital stock, ...		\$116,500 00
Notes payable, ...		55,000 00
Unpaid bills, ...		2,476 60
Deposits, ...		61 00
Depreciation fund, ...		15,200 00
Amounts due from the company, not included above, ...		500 00

Total liabilities as per books of the company, ... \$189,737 60

Profit and loss balance, ... 10,915 65

\$200,653 25

MANUFACTURING ACCOUNT.

Operating expenses:		Dr.	Cr.
At station, ...	\$50 00		
For current bought, ...	11,299 50		
distribution, ...	1,160 25		
management, ...	5,383 02		
taxes, ...	1,279 95		
incidentals, ...	418 54		
		\$19,591 26	
Income from sale of electricity, ...			\$36,428 05
Balance to profit and loss, ...		16,836 79	
		\$36,428 05	\$36,428 05

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$4,790 75
Balance of manufacturing account, ...		16,836 79
Interest received, ...		270 81
Jobbing, ...		516 40

	Dr.	Cr.
Interest paid, ...	\$2,750 00	
Dividends declared, ...	5,825 00	
Depreciation fund, ...	2,900 00	
Other items, ...	24 10	
Balance June 30, 1914, ...	10,915 65	
	<u>\$22,414 75</u>	<u>\$22,414 75</u>

MARION GAS COMPANY.

ASSETS.

Real estate (gas), ...	\$3,100 00
Machinery and manufacturing appliances (gas), ...	3,213 30
Street mains (gas), ...	15,391 22
Meters (gas), ...	473 27
Due for gas, ...	1,255 19
Other gas materials on hand, ...	602 38
Gas fixtures, tools, etc., on hand, ...	23 37
Electric plant, ...	13,184 37
Electric lines, ...	58,424 81
Transformers, ...	4,404 10
Meters (electric), ...	4,989 03
Rights of way, ...	6,988 70
House wiring, ...	168 27
Due for electricity, ...	5,507 11
Other electric materials on hand, ...	2,413 37
Electric fixtures, tools, etc., on hand, ...	255 10
Horses, wagons, automobiles, etc., ...	835 65
Sundry accounts due the company, ...	1,128 67
Office furniture, ...	245 31
Cash on hand, ...	83,728 96
Interest prepaid, ...	1,244 27
Insurance prepaid, ...	180 89
Total assets as per books of the company, ...	<u>\$207,757 34</u>

LIABILITIES.

Capital stock, ...	\$60,000 00
Premium on capital stock, ...	23 00
Notes payable, ...	119,500 00
Unpaid bills, ...	6,337 48
Deposits, ...	65 00
Interest accrued but not due, ...	804 26
Amounts due from the company, not included above, ...	349 50
Total liabilities as per books of the company, ...	<u>\$187,079 24</u>
Profit and loss balance, ...	20,678 10
	<u>\$207,757 34</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$3,527 90	
For distribution, ...	468 35	
management, ...	836 71	
taxes, ...	36 58	
incidentals, ...	311 82	
	<u>\$5,181 36</u>	

	DR.	CR.
Operating expenses (electric):		
At station, ...	\$404 35	
For current bought, ...	23,896 02	
distribution, ...	3,183 34	
management, ...	2,031 67	
taxes, ...	1,235 42	
incidentals, ...	217 47	
	\$30,968 27	
Income from sale of gas, ...		\$5,784 76
sale of electricity, ...		42,627 74
other sources (electric), ...		46 52
Balance to profit and loss:		
Gas, ...	603 40	
Electric, ...	11,705 99	
	\$48,459 02	\$48,459 02

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$17,213 43
Balance of gas manufacturing account, ...		603 40
Balance of electric manufacturing account, ...		11,705 99
Interest received, ...		1,421 99
Other items of income, ...		86 33
Interest paid, ...	\$3,227 73	
Dividends declared, ...	4,800 00	
Depreciation, ...	2,200 00	
Other items, ...	125 31	
Balance June 30, 1914, ...	20,678 10	
	\$31,031 14	\$31,031 14

MARLBOROUGH ELECTRIC COMPANY.

Assets.	
Real estate, ...	\$31,768 60
Steam plant, ...	63,852 10
Electric plant, ...	71,936 60
Electric lines, ...	237,837 35
Transformers, ...	21,904 31
Meters, ...	23,304 70
Due for electricity, ...	10,245 25
Fuel on hand, ...	178 49
Incandescent lamps on hand, ...	764 16
Other materials on hand, ...	1,440 19
Motors on hand, ...	200 00
Fixtures, tools, etc., on hand, ...	1,215 67
Horses, wagons, automobiles, etc., ...	3,706 99
Sundry accounts due the company, ...	22,041 89
Office furniture, ...	4,626 25
Cash on hand, ...	26,399 29
Notes receivable, ...	1,000 00
Interest prepaid, ...	176 58
Insurance, ...	521 89
Investments (real estate), ...	2,068 78

Total assets as per books of the company, ... \$525,189 09

LIABILITIES.

Capital stock, ...	\$310,600 00
Capital stock subscribed, ...	19,440 00
Premium on capital stock, ...	66,360 00
Notes payable, ...	70,620 00
Unpaid bills, ...	5,502 73
Deposits, ...	62 81
Unpaid dividends, ...	7,765 00
Interest accrued but not due, ...	715 33
Amounts due from the company, not included above, ...	2,752 47

Total liabilities as per books of the company, ...	\$483,818 34
Profit and loss balance, ...	41,370 75
	\$525,189 09

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, ...	\$10,508 81	
For current bought, ...	32,352 56	
distribution, ...	8,143 90	
management, ...	5,802 62	
taxes, ...	11,356 14	
incidentals, ...	1,363 00	
	\$69,527 03	
Income from sale of electricity, ...		\$125,159 55
Balance to profit and loss, ...	55,632 52	
	\$125,159 55	\$125,159 55

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$46,308 51
Balance of manufacturing account, ...		55,632 52
Interest received, ...		1,079 01
Rents, ...		390 63
Jobbing, ...		1,019 19
Other items of income, ...		744 86
Interest paid, ...	\$13,532 43	
Dividends declared, ...	25,530 00	
Depreciation, ...	14,888 61	
Other items, ...	9,852 93	
Balance June 30, 1914, ...	41,370 75	
	\$105,174 72	\$105,174 72

MARLBOROUGH-HUDSON GAS COMPANY.

ASSETS.

Real estate, ...	\$35,561 70
Machinery and manufacturing appliances, ...	78,262 72
Street mains, ...	216,819 57
Services, ...	46,721 41
Gas arc lamps, ...	238 93

Meters, ...	\$28,429 07
Work in process, ...	209 53
Due for gas, ...	7,906 64
Gas coal on hand, ...	2,030 00
Coke on hand, ...	16 00
Tar on hand, ...	40 06
Other materials on hand, ...	8,349 64
Stoves on hand, ...	8,508 63
Fixtures, tools, etc., on hand, ...	1,913 83
Horses, wagons, automobiles, etc., ...	987 69
Sundry accounts due the company, ...	7,234 00
Office furniture, ...	1,524 67
Cash on hand, ...	8,717 63
Insurance, ...	298 61
Interest prepaid, ...	756 12

Total assets as per books of the company, ... \$454,526 45

LIABILITIES.

Capital stock, ...	\$247,000 00
Bonds issued, ...	9,000 00
Notes payable, ...	154,575 00
Unpaid bills, ...	6,075 14
Deposits, ...	362 37
Unpaid dividends, ...	3,705 00
Interest accrued but not due, ...	1,503 62
Amounts due from the company, not included above, ...	1,701 63

Total liabilities as per books of the company, ... \$423,922 76

Profit and loss balance, ... 30,603 69

\$454,526 45

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At works, ...	\$3,197 70	
For gas bought, ...	26,985 57	
distribution, ...	2,758 75	
management, ...	3,539 75	
taxes, ...	6,849 67	
incidentals, ...	773 12	
	\$44,134 56	
Income from sale of gas, ...		\$70,152 12
residuals, ...		86 66
other sources, ...		1,374 84
Balance to profit and loss, ...	27,479 06	
	\$71,613 62	\$71,613 62

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$33,114 71
Balance of manufacturing account, ...		27,479 06
Interest received, ...		1,285 71
Rents, ...		110 40
Jobbing, ...		3,773 23

	Dr.	Cr.
Interest paid, ...	\$10,910 33	
Dividends declared, ...	16,585 00	
Depreciation, ...	2,000 00	
Other items, ...	5,664 09	
Balance June 30, 1914, ...	30,603 69	
	\$65,763 11	\$65,763 11

MAYNARD.

(See AMERICAN WOOLEN COMPANY.)

MIDDLETON ELECTRIC LIGHT COMPANY.

(To December 4, 1913.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought, ...	\$209 40	
distribution, ...	117 90	
management, ...	98 26	
taxes, ...	33 16	
incidentals, ...	105 76	
	\$564 48	
Income from sale of electricity, ...		\$393 34
other sources, ...		105 97
Balance to profit and loss, ...		65 17
	\$564 48	\$564 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$871 83	
Balance of manufacturing account, ...	65 17	
Sale of property, ...		\$4,500 00
Interest paid, ...	27 00	
Dividends declared, ...	186 00	
Capital stock paid, ...	1,550 00	
Notes paid, ...	1,800 00	
	\$4,500 00	\$4,500 00

MILFORD ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric plant, ...	\$16,691 66
Electric lines, ...	60,506 66
Transformers, ...	3,663 84
Meters, ...	8,546 52

Arc lamps, ...	\$1,121 20
Due for electricity, ...	3,372 03
Electrodes on hand, ...	12 00
Incandescent lamps on hand, ...	345 94
Other materials on hand, ...	552 89
Fixtures, tools, etc., on hand, ...	781 31
Sundry accounts due the company, ...	7,965 56
Office furniture, ...	999 38
Cash on hand, ...	1,965 68
Investments (real estate), ...	12,402 33

Total assets as per books of the company, ... \$118,927 00

LIABILITIES.

Capital stock, ...	\$40,000 00
Bonds issued, ...	40,000 00
Notes payable, ...	30,800 00
Unpaid bills, ...	1,944 70
Deposits, ...	737 00
Unpaid dividends, ...	1,200 00
Interest accrued but not due, ...	193 54
Amounts due from the company, not included above, ...	248 56

Total liabilities as per books of the company, ... \$115,123 80

Profit and loss balance, ... 3,803 20

\$118,927 00

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$134 65	
For current bought, ...	14,503 35	
distribution, ...	3,167 46	
management, ...	5,696 63	
taxes, ...	2,121 41	
incidentals, ...	555 81	
	\$26,179 31	
Income from sale of electricity, ...		\$37,996 54
Balance to profit and loss, ...	11,817 23	
	\$37,996 54	\$37,996 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$4,449 36
Balance of manufacturing account, ...		11,817 23
Interest received, ...		9 18
Rents, ...		1,148 00
Jobbing, ...		62 56
Interest paid, ...	\$3,898 28	
Dividends declared, ...	4,800 00	
Depreciation, ...	4,468 00	
Other items, ...	516 85	
Balance June 30, 1914, ...	3,803 20	

\$17,486 33 \$17,486 33

MILFORD GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$16,841 65
Machinery and manufacturing appliances, ...	25,785 35
Street mains, ...	55,738 05
Services, ...	3,210 46
Meters, ...	8,002 52
Due for gas, ...	3,783 88
Gas coal on hand, ...	3,395 00
Coke on hand, ...	1,420 00
Tar on hand, ...	254 79
Enrichers on hand, ...	433 15
Purifying materials on hand, ...	26 13
Other materials on hand, ...	1,862 18
Fixtures, tools, etc., on hand, ...	2,235 70
Horses, wagons, automobiles, etc., ...	515 58
Sundry accounts due the company, ...	2,359 83
Office furniture, ...	1,147 55
Cash on hand, ...	4,867 46

Total assets as per books of the company, ... \$131,879 28

LIABILITIES.

Capital stock, ...	\$72,300 00
Notes payable, ...	50,600 00
Unpaid bills, ...	2,594 69
Deposits, ...	994 00
Unpaid dividends, ...	723 00
Interest accrued but not due, ...	36 82
Amounts due from the company, not included above, ...	96 43

Total liabilities as per books of the company, ... \$127,344 94

Profit and loss balance, ... 4,534 34

\$131,879 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$17,435 53	
For distribution, ...	2,432 62	
management, ...	5,276 82	
taxes, ...	2,365 08	
incidentals, ...	1,050 69	
	\$28,560 74	
Income from sale of gas, ...		\$31,530 81
residuals, ...		4,724 10
Balance to profit and loss, ...	7,694 17	
	\$36,254 91	\$36,254 91

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$4,883 07
Balance of manufacturing account, ...		7,694 17
Interest received, ...		7 50

	Dr.	Cr.
Interest paid, ...	\$3,240 59	
Dividends declared, ...	2,349 75	
Depreciation, ...	1,413 00	
Other items, ...	1,047 06	
Balance June 30, 1914, ...	4,534 34	
	\$12,584 74	\$12,584 74

MILL RIVER ELECTRIC LIGHT COMPANY.

(Williamsburg.)

ASSETS.

Real estate, ...	\$8,239 09
Steam plant, ...	3,604 80
Electric plant, ...	4,050 30
Electric lines, ...	14,252 52
Transformers, ...	1,946 38
Meters, ...	3,006 28
Due for electricity, ...	554 61
Other materials on hand, ...	259 30
Sundry accounts due the company, ...	127 31
Office furniture, ...	114 61
Cash on hand, ...	1,099 44
Investments (real estate), ...	500 00
Total assets as per books of the company, ...	\$37,754 64

LIABILITIES.

Capital stock, ...	\$15,000 00
Bonds issued, ...	12,000 00
Notes payable, ...	8,750 00
Unpaid bills, ...	171 87
Deposits, ...	180 00
Unpaid dividends, ...	150 00
Amounts due from the company, not included above, ...	56 97
Total liabilities as per books of the company, ...	\$36,308 84
Profit and loss balance, ...	1,445 80
	\$37,754 64

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought, ...	\$2,087 40	
distribution, ...	1,137 32	
management, ...	1,546 94	
taxes, ...	440 27	
incidentals, ...	52 96	
	\$5,264 89	
Income from sale of electricity, ...		\$7,954 47
Balance to profit and loss, ...	2,689 58	
	\$7,954 47	\$7,954 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$633 11
Balance of manufacturing account, ...		2,689 58
Interest received, ...		4 70
Rents, ...		74 00
Interest paid, ...	\$1,253 82	
Dividends declared, ...	450 00	
Depreciation, ...	236 00	
Other items, ...	15 77	
Balance June 30, 1914, ...	1,445 80	
	\$3,401 39	\$3,401 39

MONTAGUE ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate, ...	\$200 00
Water wheel, ...	52 63
Steam plant, ...	925 94
Electric plant, ...	680 47
Electric lines, ...	1,168 40
Meters, ...	569 05
Due for electricity, ...	140 88
Fuel on hand, ...	12 60
Incandescent lamps on hand, ...	54 00
Fixtures, tools, etc., on hand, ...	62 10
Cash on hand, ...	544 29
Investments, ...	80 14

Total assets as per books of the company, ... \$4,490 50

LIABILITIES.

Capital stock, ...	\$2,000 00
Notes payable, ...	500 00
Interest accrued but not due, ...	2 29
Reserve fund, ...	50 00

Total liabilities as per books of the company, ... \$2,552 29
 Profit and loss balance, ... 1,938 21

\$4,490 50

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$620 41	
For distribution, ...	49 68	
management, ...	69 85	
taxes, ...	55 74	
	\$795 68	
Income from sale of electricity, ...		\$1,286 82
other sources, ...		9 40
Balance to profit and loss, ...	500 54	
	\$1,296 22	\$1,296 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$1,665 72
Balance of manufacturing account, ...		500 54
Interest received, ...		6 06
Jobbing, ...		11 60
Transferred from reserve fund, ...		300 00
Interest paid, ...	\$30 10	
Dividends declared, ...	80 00	
Depreciation, ...	377 40	
Reserve fund, ...	50 00	
Other items, ...	8 21	
Balance June 30, 1914, ...	1,938 21	
	\$2,483 92	\$2,483 92

NANTUCKET.

(See CITIZENS' GAS, ELECTRIC AND POWER COMPANY.)

NASHUA RIVER PAPER COMPANY.

(East Pepperell.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$1,090 00	
For current bought, ...	2,218 16	
distribution, ...	975 00	
management, ...	470 00	
taxes, ...	218 35	
incidentals, ...	52 88	
	\$5,024 39	
Income from sale of electricity, ...		\$6,491 91
Balance to profit and loss, ...	1,467 52	
	\$6,491 91	\$6,491 91

NATICK GAS LIGHT COMPANY.

Assets.

Real estate, ...	\$33,353 02
Machinery and manufacturing appliances, ...	8,376 03
Street mains and services, ...	49,387 32
Meters, ...	10,109 98
Due for gas, ...	2,817 43
Gas coal on hand, ...	395 72
Coke on hand, ...	529 86
Enrichers on hand, ...	54 67
Purifying materials on hand, ...	146 82
Other materials and stoves on hand, ...	2,819 02
Fixtures, tools, etc., on hand, ...	539 50
Horses, wagons, automobiles, etc., ...	25 00

Sundry accounts due the company, ...	\$2,431 12
Office building, ...	5,380 34
Office furniture, ...	449 50
Cash on hand, ...	1,598 16
Reserve fund, ...	816 61

Total assets as per books of the company, ... \$119,230 10

LIABILITIES.

Capital stock, ...	\$59,600 00
Notes payable, ...	42,500 00
Unpaid bills, ...	4,158 65
Deposits, ...	15 00
Reserve fund, ...	816 61

Total liabilities as per books of the company, ... \$107,090 26

Profit and loss balance, ... 12,139 84

\$119,230 10

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$356 01	
For gas bought, ...	13,215 00	
distribution, ...	3,130 36	
management, ...	1,864 44	
taxes, ...	1,957 54	
incidentals, ...	1,025 88	
	\$21,549 23	
Income from sale of gas, ...		\$23,509 10
other sources, ...		215 12
Balance to profit and loss, ...	2,174 99	
	\$23,724 22	\$23,724 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$12,408 37
Balance of manufacturing account, ...		2,174 99
Rents, ...		364 00
Jobbing, ...		441 62
Other items of income, ...		14 34
Interest paid, ...	\$2,722 78	
Depreciation, ...	92 73	
Reserve fund, ...	300 00	
Other items, ...	147 97	
Balance June 30, 1914, ...	12,139 84	
	\$15,403 32	\$15,403 32

NEW BEDFORD GAS AND EDISON LIGHT COMPANY.

ASSETS.

Real estate (gas), ...	\$280,387 92
Machinery and manufacturing appliances (gas), ...	304,429 89
Street mains (gas), ...	473,702 01
Services (gas), ...	94,122 45
Meters (gas), ...	127,054 75

Due for gas, ...	\$18,380 08
Gas coal on hand, ...	29,555 50
Coke on hand, ...	180 00
Tar on hand, ...	7,114 50
Enrichers on hand, ...	7,052 47
Purifying materials on hand, ...	1,362 50
Other gas materials on hand, ...	37,285 72
Stoves on hand, ...	5,078 30
Gas fixtures, tools, etc., on hand, ...	6,289 64
Real estate (electric), ...	109,382 56
Steam plant (electric), ...	240,774 44
Electric plant, ...	203,986 08
Electric lines, ...	601,666 69
Transformers, ...	31,779 62
Meters (electric), ...	45,967 32
Arc lamps, ...	12,027 87
Due for electricity, ...	11,331 68
Fuel on hand (electric), ...	4,456 18
Incandescent lamps on hand, ...	3,339 36
Other electric materials on hand, ...	58,774 62
Motors on hand, ...	7,756 22
Horses, wagons, automobiles, etc., ...	20,853 20
Sundry accounts due the company, ...	34,353 51
Office buildings, ...	221,098 45
Office furniture, ...	2,793 00
Cash on hand, ...	18,629 63
Notes receivable, ...	1,438 68
Investments (real estate), ...	51,633 32
Deposits investment, ...	31,031 25

Total assets as per books of the company, ... **\$3,105,069 41**

LIABILITIES.

Capital stock, ...	\$1,325,000 00
Premium on capital stock, ...	480,270 95
Notes payable, ...	515,000 00
Unpaid bills, ...	33,144 33
Deposits, ...	29,890 31
Unpaid dividends, ...	39,750 00
Interest due but not paid, ...	3,575 85
Interest accrued but not due, ...	6,842 08
Reserve fund, ...	25,619 35
Depreciation fund, ...	146,409 51
Amounts due from the company, not included above, ...	34,169 96

Total liabilities as per books of the company, ... **\$2,639,472 34**

Profit and loss balance, ... **465,597 07**

\$3,105,069 41

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$240,060 55	
For distribution, ...	78,496 92	
management, ...	35,599 20	
taxes, ...	44,043 84	
incidentals, ...	6,008 99	

\$404,209 50

Operating expenses (electric):		Dr.	Cr.
At station, ...	\$80,178 98		
For distribution, ...	67,688 73		
management, ...	17,799 60		
taxes, ...	22,021 91		
incidentals, ...	6,965 11		
		\$194,654 33	
Income from sale of gas, ...			\$496,038 33
residuals, ...			27,157 91
other sources (gas), ...			8,012 31
sale of electricity, ...			288,743 74
other sources (electric), ...			762 10
Balance to profit and loss:			
Gas, ...		126,999 05	
Electric, ...		94,851 51	
		\$820,714 39	\$820,714 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$493,875 67
Balance of gas manufacturing account, ...		126,999 05
Balance of electric manufacturing account, ...		94,851 51
Interest received, ...		3,871 88
Rents, ...		2,720 98
Jobbing, ...		8,381 28
Other items of income, ...		1,437 44
Interest paid, ...	\$38,937 07	
Dividends declared, ...	148,400 00	
Depreciation fund, ...	75,000 00	
Other items, ...	4,203 67	
Balance June 30, 1914, ...	465,597 07	
	\$732,137 81	\$732,137 81

NEWBURYPORT GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas), ...	\$3,620 40
Machinery and manufacturing appliances (gas), ...	113,316 93
Street mains (gas), ...	44,512 36
Meters (gas), ...	10,986 60
Due for gas, ...	9,944 62
Gas coal on hand, ...	3,154 48
Coke on hand, ...	1,395 45
Tar on hand, ...	904 50
Enrichers on hand, ...	173 63
Other gas materials on hand, ...	211 25
Stoves on hand, ...	610 72
Real estate (electric), ...	36,737 48
Steam plant (electric), ...	83,365 21
Electric plant, ...	47,019 77
Electric lines, ...	45,621 43
Transformers, ...	14,424 73
Meters (electric), ...	12,559 80
Arc lamps, ...	11,290 24

Due for electricity, ...	\$10,291 93
Electrodes on hand, ...	61 01
Other electric materials on hand, ...	189 50
Horses, wagons, automobiles, etc., ...	200 00
Sundry accounts due the company, ...	1,423 86
Office furniture, ...	2,330 58
Cash on hand, ...	1,713 64
Investments (securities), ...	1,860 00
Total assets as per books of the company, ...	\$457,920 12

LIABILITIES.

Capital stock, ...	\$285,000 00
Notes payable, ...	72,500 00
Deposits, ...	1,275 00
Total liabilities as per books of the company, ...	\$358,775 00
Profit and loss balance, ...	99,145 12
	\$457,920 12

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works, ...	\$33,487 94	
For distribution, ...	5,030 59	
management, ...	3,671 44	
taxes, ...	4,393 93	
incidentals, ...	675 14	
	\$47,259 04	
Operating expenses (electric):		
At station, ...	\$20,260 61	
For distribution, ...	4,962 98	
management, ...	5,507 13	
taxes, ...	6,379 27	
incidentals, ...	1,383 72	
	38,493 71	
Income from sale of gas, ...		\$48,819 75
residuals, ...		9,484 26
other sources (gas), ...		222 96
sale of electricity, ...		60,156 73
other sources (electric), ...		2,368 91
Balance to profit and loss:		
Gas, ...	11,267 93	
Electric, ...	24,031 93	
	\$121,052 61	\$121,052 61

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$90,596 15
Balance of gas manufacturing account, ...		11,267 93
Balance of electric manufacturing account, ...		24,031 93
Rents, ...		48 00
Jobbing, ...		446 78
Interest paid, ...	\$3,564 62	
Dividends declared, ...	22,800 00	
Other items, ...	881 05	
Balance June 30, 1914, ...	99,145 12	
	\$126,390 79	\$126,390 79

NEWTON AND WATERTOWN GAS LIGHT COMPANY.

ASSETS.	
Real estate, ...	\$98,726 95
Machinery and manufacturing appliances, ...	134,157 50
Street mains, ...	528,495 98
Services, ...	23,108 11
Meters, ...	83,767 54
Purchase of gas department, Waltham Gas Light Company, ...	490,228 48
Due for gas, ...	19,690 13
Coal on hand, ...	236 25
Enrichers on hand, ...	2,262 88
Other materials on hand, ...	76,944 41
Stoves and appliances, ...	5,619 73
Horses, wagons, automobiles, etc., ...	9,857 00
Sundry accounts due the company, ...	13,061 88
Office furniture, ...	3,221 55
Cash on hand, ...	8,484 32
Insurance, ...	558 79

Total assets as per books of the company, ... **\$1,496,421 50**

LIABILITIES.	
Capital stock, ...	\$560,000 00
Premium on capital stock, ...	130,000 00
Notes payable, ...	357,500 00
Unpaid bills, ...	42,107 25
Deposits, ...	2,982 81
Unpaid dividends, ...	72 00
Reserve fund, ...	3,627 89
Amounts due from the company, not included above, ...	4,360 52

*Total liabilities as per books of the company, ... **\$1,100,650 47**
 Profit and loss balance, ... **395,771 03**

\$1,496,421 50

MANUFACTURING ACCOUNT.			
Operating expenses:		Dr.	Cr.
At works, ...	\$11,541 79		
For gas bought, ...	264,402 60		
distribution, ...	66,578 64		
management, ...	41,267 45		
taxes, ...	24,749 85		
incidentals, ...	6,405 47		
		\$414,945 80	
Income from sale of gas, ...			\$457,671 31
residuals, ...			91 75
other sources, ...			9,786 80
Balance to profit and loss, ...		52,604 06	
		\$467,549 86	\$467,549 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$402,790 36
Balance of manufacturing account, ...		52,604 06
Interest received, ...		1,326 37
Rents, ...		3,772 65
Jobbing, ...		5,451 03
Other items of income, ...		84 85
Interest paid, ...	\$14,295 16	
Dividends declared, ...	50,400 00	
Depreciation, ...	2,693 46	
Other items, ...	2,869 67	
Balance June 30, 1914, ...	395,771 03	
	\$466,029 32	\$466,029 32

NILES (W. J.), TRUSTEES OF ESTATE OF.

(Boston. To June 1, 1914.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$3,863 30	
For distribution, ...	703 96	
management, ...	360 74	
taxes, ...	5 67	
incidentals, ...	199 16	
	\$5,132 83	
Income from sale of electricity, ...		\$6,972 97
other sources, ...		400 00
Balance to profit and loss, ...	2,240 14	
	\$7,372 97	\$7,372 97

NORTH ADAMS GAS LIGHT COMPANY.

ASSETS.

Real estate (gas), ...	\$28,380 78
Machinery and manufacturing appliances (gas), ...	75,415 87
Street mains (gas), ...	62,092 08
Services (gas), ...	29,371 09
Meters (gas), ...	30,431 45
Due for gas, ...	9,645 29
Gas coal on hand, ...	3,672 30
Coke on hand, ...	44 00
Tar on hand, ...	234 33
Enrichers on hand, ...	2,275 49
Purifying materials on hand, ...	51 98
Other gas materials on hand, ...	1,245 15
Gas fixtures, tools, etc., on hand, ...	6,731 61
Real estate (electric), ...	70,619 29
Steam plant (electric), ...	99,710 20
Electric plant, ...	52,392 10

Electric lines, ...	\$59,289 75
Transformers, ...	16,013 30
Meters (electric), ...	18,704 98
Arc lamps, ...	6,181 51
Due for electricity, ...	14,401 25
Fuel on hand (electric), ...	2,364 60
Electrodes on hand, ...	96 79
Incandescent lamps on hand, ...	881 80
Other electric materials on hand, ...	10,231 86
Electric fixtures, tools, etc., on hand, ...	3,430 62
Horses, wagons, automobiles, etc., ...	3,452 96
Sundry accounts due the company, ...	10,845 44
Office furniture, ...	3,553 71
Cash on hand, ...	27,857 52
Notes receivable, ...	448 33
Investments (real estate and stock), ...	7,500 00

Total assets as per books of the company, ...	<u>\$657,567 43</u>
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LIABILITIES.

Capital stock, ...	\$200,000 00
Premium on capital stock, ...	30,000 00
Notes payable, ...	347,000 00
Unpaid bills, ...	13,839 48
Deposits, ...	2,663 85
Unpaid dividends, ...	26,000 00
Interest accrued but not due, ...	172 99
Amounts due from the company, not included above, ...	2,220 75

Total liabilities as per books of the company, ...	<u>\$621,897 07</u>
Profit and loss balance, ...	35,670 36

\$657,567 47

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$54,164 86	
For distribution, ...	8,481 25	
management, ...	12,775 04	
taxes, ...	3,962 50	
incidentals, ...	1,848 31	
	<u>\$81,231 96</u>	
Operating expenses (electric):		
At station, ...	\$53,577 14	
For distribution, ...	8,750 23	
management, ...	18,719 76	
taxes, ...	7,959 53	
incidentals, ...	3,246 24	
	<u>92,252 90</u>	
Income from sale of gas, ...		\$87,914 01
residuals, ...		2,286 79
sale of electricity, ...		154,442 09
Balance to profit and loss:		
Gas, ...	8,968 84	
Electric, ...	62,189 19	
	<u>\$244,642 89</u>	<u>\$244,642 89</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$54,141 50
Balance of gas manufacturing account, ...		8,968 84
Balance of electric manufacturing account, ...		62,189 19
Interest received, ...		379 61
Rents, ...		2,017 00
Other items of income, ...		50 00
Interest paid, ...	\$21,559 56	
Dividends declared, ...	44,000 00	
Depreciation, ...	22,104 20	
Other items, ...	4,412 02	
Balance June 30, 1914, ...	35,670 36	
	<u>\$127,746 14</u>	<u>\$127,746 14</u>

NORTHAMPTON ELECTRIC LIGHTING COMPANY.

Assets.		
Real estate, ...		\$42,848 70
Steam plant, ...		70,881 40
Electric plant, ...		30,689 55
Electric lines, ...		89,782 98
Transformers, ...		14,120 21
Meters, ...		15,847 09
Arc lamps, ...		2,791 71
Due for electricity, ...		9,836 61
Fuel on hand, ...		407 70
Electrodes on hand, ...		59 03
Incandescent lamps on hand, ...		778 68
Other materials on hand, ...		2,518 80
Fixtures, tools, etc., on hand, ...		3,259 72
Horses, wagons, automobiles, etc., ...		3,845 75
Sundry accounts due the company, ...		5,098 40
Office furniture, ...		2,289 76
Cash on hand, ...		18,074 65
Notes receivable, ...		38,000 00
Total assets as per books of the company, ...		<u>\$351,130 65</u>
LIABILITIES.		
Capital stock, ...		\$117,400 00
Bonds issued, ...		78,000 00
Notes payable, ...		29,000 00
Unpaid bills, ...		12,118 87
Deposits, ...		621 00
Unpaid dividends, ...		15,262 00
Interest accrued but not due, ...		9 53
Depreciation fund, ...		12,876 76
Amounts due from the company, not included above, ...		1,215 66
Total liabilities as per books of the company, ...		<u>\$266,503 82</u>
Profit and loss balance, ...		84,626 83
		<u>\$351,130 65</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$28,723 71	
For distribution, ...	6,468 30	
management, ...	15,518 10	
taxes, ...	6,880 76	
incidentals, ...	3,239 96	
	\$60,830 83	
Income from sale of electricity, ...		\$119,337 87
other sources, ...		1,764 21
Balance to profit and loss, ...	60,271 25	
	\$121,102 08	\$121,102 08

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$52,365 10
Balance of manufacturing account, ...		60,271 25
Interest received, ...		2,811 43
Jobbing, ...		326 04
Interest paid, ...	\$5,081 09	
Dividends declared, ...	25,828 00	
Other items, ...	237 90	
Balance June 30, 1914, ...	84,626 83	
	\$115,773 82	\$115,773 82

NORTHAMPTON GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$35,306 38
Machinery and manufacturing appliances, ...	56,708 60
Street mains, ...	74,600 61
Services, ...	7,022 12
Meters, ...	18,700 83
Due for gas, ...	8,089 85
Gas coal on hand, ...	3,960 90
Coke on hand, ...	900 00
Tar on hand, ...	294 00
Enrichers on hand, ...	439 70
Purifying materials on hand, ...	57 20
Other materials on hand, ...	1,159 31
Fixtures, tools, etc., on hand, ...	6,231 42
Horses, wagons, automobiles, etc., ...	2,705 00
Sundry accounts due the company, ...	4,798 53
Office furniture, ...	924 59
Cash on hand, ...	2,004 74
Investments (real estate), ...	18,844 56
Total assets as per books of the company, ...	\$242,748 34

LIABILITIES.

Capital stock, ...	\$120,000 00
Premium on capital stock, ...	16,400 00
Notes payable, ...	59,500 00

Unpaid bills, ...	\$7,527 99
Deposits, ...	1,181 50
Unpaid dividends, ...	3,600 00
Interest accrued but not due, ...	37 57
Depreciation fund, ...	23,310 68
Amounts due from the company, not included above, ...	647 72
Total liabilities as per books of the company, ...	\$232,205 46
Profit and loss balance, ...	10,542 88
	\$242,748 34

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$42,057 94	
For distribution, ...	5,816 38	
management, ...	13,067 16	
taxes, ...	5,118 53	
incidentals, ...	2,214 09	
	\$68,274 10	
Income from sale of gas, ...		\$81,587 76
residuals, ...		4,410 63
Balance to profit and loss, ...	17,724 29	
	\$85,998 39	\$85,998 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$11,280 67
Balance of manufacturing account, ...		17,724 29
Interest received, ...		105 29
Rents, ...		1,189 00
Interest paid, ...	\$3,700 00	
Dividends declared, ...	14,400 00	
Depreciation, ...	500 00	
Other items, ...	1,156 37	
Balance June 30, 1914, ...	10,542 88	
	\$30,299 25	\$30,299 25

NORTH ATTLEBOROUGH GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$30,896 75
Machinery and manufacturing appliances, ...	24,983 99
Street mains, ...	30,229 31
Services, ...	2,217 60
Meters, ...	7,416 36
Due for gas, ...	3,881 51
Gas coal on hand, ...	7,568 40
Coke on hand, ...	28 00
Tar on hand, ...	47 50
Enrichers on hand, ...	405 90
Purifying materials on hand, ...	300 00
Other materials on hand, ...	1,398 50
Stoves on hand, ...	192 90
Fixtures, tools, etc., on hand, ...	6 06

Sundry accounts due the company, ...	\$1,023 05
Office furniture, ...	891 20
Cash on hand, ...	27,493 30
Total assets as per books of the company, ...	\$138,980 33

LIABILITIES.

Capital stock, ...	\$68,100 00
Unpaid dividends, ...	3,405 00
Total liabilities as per books of the company, ...	\$71,505 00
Profit and loss balance, ...	67,475 33

\$138,980 33

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$33,528 65	
For distribution, ...	2,587 77	
management, ...	5,455 17	
taxes, ...	2,946 05	
incidentals, ...	775 79	
	\$45,293 43	
Income from sale of gas, ...		\$44,609 82
residuals, ...		7,949 19
other sources, ...		439 50
Balance to profit and loss, ...	7,705 08	
	\$52,998 51	\$52,998 51

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$68,780 80
Balance of manufacturing account, ...		7,705 08
Interest received, ...		1 110 13
Rents, ...		123 55
Jobbing, ...		93 43
Other items of income, ...		1 92
Dividends declared, ...	\$6,810 00	
Depreciation, ...	3,413 03	
Other items, ...	116 55	
Balance June 30, 1914, ...	67,475 33	
	\$77,814 91	\$77,814 91

NORTH BROOKFIELD ELECTRIC LIGHT AND POWER COMPANY.

(Unincorporated.)

ASSETS.

Electric lines, ...	\$38,059 00
Transformers, ...	2,998 03
Meters, ...	2,466 76
House wiring, ...	2,740 73
Due for electricity, ...	1,305 84
Incandescent lamps and other materials on hand, ...	185 73
Motors, ...	3,859 20
Fixtures, tools, etc., on hand, ...	15 00

Sundry accounts due the company, ...	\$1,111 26
Cash on hand, ...	9,177 97
Insurance, ...	20 70

Total assets as per books of the company, ... \$61,940 22

LIABILITIES.

Capital, ...	\$60,000 00
Unpaid bills, ...	547 57
Amounts due from the company, not included above, ...	95 00

Total liabilities as per books of the company, ... \$60,642 57
 Profit and loss balance, ... 1,297 65

\$61,940 22

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
For current bought, ...	\$4,578 27	
distribution, ...	681 98	
management, ...	915 87	
taxes, ...	383 71	
incidentals, ...	167 90	
	<u>\$6,727 73</u>	
Income from sale of electricity, ...		\$8,245 88
other sources, ...		322 16
Balance to profit and loss, ...	1,840 31	
	<u>\$8,568 04</u>	<u>\$8,568 04</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$438 07
Balance of manufacturing account, ...		1,840 31
Jobbing, ...		223 40
Other items of income, ...		119 46
Interest paid, ...	\$444 82	
Depreciation, ...	776 00	
Other items, ...	102 77	
Balance June 30, 1914, ...	1,297 65	
	<u>\$2,621 24</u>	<u>\$2,621 24</u>

NORTH DANA ELECTRIC LIGHT COMPANY.

(A. W. Mason, owner.)

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$569 50	
For distribution, ...	40 00	
management, ...	50 00	
taxes, ...	66 61	
incidentals, ...	126 50	
	<u>\$852 61</u>	
Income from sale of electricity, ...		\$1,923 00
Balance to profit and loss, ...	1,070 39	
	<u>\$1,923 00</u>	<u>\$1,923 00</u>

NORTON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.	
Electric plant, ...	\$2,699 83
Electric lines, ...	8,583 43
Transformers, ...	755 66
Meters, ...	688 56
Due for electricity, ...	128 86
Total assets as per books of the company, ...	\$12,856 34
Profit and loss balance, ...	26 26
\$12,882 60	
LIABILITIES.	
Capital stock, ...	\$5,000 00
Notes payable, ...	7,475 00
Unpaid bills, ...	407 60
Total liabilities as per books of the company, ...	\$12,882 60

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, ...	\$1,160 85		
For distribution, ...	659 00		
management, ...	366 35		
taxes, ...	49 36		
		\$2,235 56	
Income from sale of electricity, ...			\$2,432 04
Balance to profit and loss, ...		196 48	
		\$2,432 04	\$2,432 04

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1913, ...			\$106 68
Balance of manufacturing account, ...			196 48
Interest paid, ...	\$329 42		
Balance June 30, 1914, ...			26 26
	\$329 42		\$329 42

NORWOOD GAS COMPANY.

ASSETS.	
Real estate, ...	\$17,802 80
Machinery and manufacturing appliances, ...	19,332 90
Street mains, ...	48,141 39
Services, ...	9,445 79
Meters, ...	11,260 03
Gas arc lamps, ...	497 04
Due for gas, ...	3,219 69
Gas coal on hand, ...	1,159 91
Coke on hand, ...	534 52

Tar on hand, ...	\$280 54
Other materials on hand, ...	2,975 37
Fixtures, tools, etc., on hand, ...	380 29
Horses, wagons, automobiles, etc., ...	755 02
Sundry accounts due the company, ...	3,943 48
Office furniture, ...	704 19
Cash on hand, ...	4,736 29
Prepaid interest, ...	24 12
Insurance, ...	197 50
Total assets as per books of the company, ...	<u>\$125,390 87</u>

LIABILITIES.

Capital stock, ...	\$80,000 00
Notes payable, ...	25,000 00
Unpaid bills, ...	2,154 30
Unpaid dividends, ...	1,200 00
Interest accrued but not due, ...	62
Amounts due from the company, not included above, ...	225 43
Total liabilities as per books of the company, ...	<u>\$108,580 35</u>
Profit and loss balance, ...	16,810 52
	<u>\$125,390 87</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$15,226 48	
For distribution, ...	1,415 37	
management, ...	3,796 59	
taxes, ...	987 36	
incidentals, ...	419 45	
	<u>\$21,845 25</u>	
Income from sale of gas, ...		\$30,050 83
residuals, ...		1,730 91
other sources, ...		340 49
Balance to profit and loss, ...	10,276 98	
	<u>\$32,122 23</u>	<u>\$32,122 23</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$18,829 15
Balance of manufacturing account, ...		10,276 98
Interest received, ...		490 49
Jobbing, ...		538 84
Other items of income, ...		209 85
Interest paid, ...	\$1,605 88	
Dividends declared, ...	4,800 00	
Depreciation, ...	3,050 00	
Other items, ...	4,078 91	
Balance June 30, 1914, ...	16,810 52	
	<u>\$30,345 31</u>	<u>\$30,345 31</u>

OAK BLUFFS.

(See VINETARD LIGHTING COMPANY.)

OLD COLONY GAS COMPANY.

ASSETS.	
Real estate, ...	\$145,850 51
Machinery and manufacturing appliances, ...	208,167 36
Street mains, ...	515,574 55
Services, ...	172,590 19
Meters, ...	31,307 67
Due for gas, ...	11,713 83
Coke on hand, ...	646 23
Tar on hand, ...	531 85
Enrichers on hand, ...	619 07
Purifying materials on hand, ...	1,233 48
Other materials on hand, ...	437 10
Stoves, etc., on hand, ...	22,886 65
Gas fixtures, ...	5,611 61
Gas laboratory, ...	510 67
Horses, wagons, automobiles, etc., ...	3,708 00
Sundry accounts due the company, ...	14,851 71
Office furniture, ...	5,288 79
Cash on hand, ...	9,545 24
Insurance, ...	319 30

Total assets as per books of the company, ... \$1,151,393 81

LIABILITIES.	
Capital stock, ...	\$709,000 00
Bonds issued, ...	298,000 00
Notes payable, ...	110,000 00
Deposits, ...	21 37
Unpaid dividends, ...	3,181 25
Interest accrued but not due, ...	1,241 67
Reserve fund, ...	2,765 93
Amounts due from the company, not included above, ...	10,758 22

Total liabilities as per books of the company, ... \$1,134,968 44
 Profit and loss balance, ... 16,425 37
\$1,151,393 81

MANUFACTURING ACCOUNT.		DR.	CR.
Operating expenses:			
At works, ...	\$24,967 77		
For distribution, ...	8,029 49		
management, ...	6,755 48		
taxes, ...	3,691 44		
incidentals, ...	2,372 25		
		\$45,816 43	
Income from sale of gas, ...			\$68,251 68
residuals, ...			80 96
other sources, ...			638 29
Balance to profit and loss, ...		23,154 50	
		<u>\$68,970 93</u>	<u>\$68,970 93</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$13,220 52
Balance of manufacturing account, ...		23,154 50
Jobbing, ...		6,144 56
Interest paid, ...	\$14,802 78	
Dividends declared, ...	9,962 50	
Depreciation, ...	246 02	
Reserve fund, ...	1,082 91	
Balance June 30, 1914, ...	16,425 37	
	\$42,519 58	\$42,519 58

OTIS COMPANY.

(Ware.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$22,259 43	
For distribution, ...	859 62	
management, ...	817 30	
taxes, ...	660 26	
incidentals, ...	150 00	
	\$24,746 61	
Income from sale of gas, ...		\$15,826 97
residuals, ...		4,478 55
other sources, ...		267 75
Balance to profit and loss, ...		4,173 34
	\$24,746 61	\$24,746 61

PEOPLE'S GAS AND ELECTRIC COMPANY OF STONEHAM.

ASSETS.

Profit and loss balance, ...	\$40,000 00
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LIABILITIES.

Capital stock, ...	\$40,000 00
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PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$40,000 00	
Balance June 30, 1914, ...		\$40,000 00

PITTSFIELD COAL GAS COMPANY.

ASSETS.

Real estate, ...	\$45,671 35
Machinery and manufacturing appliances, ...	154,179 92
Street mains, ...	138,855 42

Services, ...	\$73,744 85
Meters, ...	63,501 56
Gas arc lamps, ...	5,328 96
Due for gas, ...	17,176 39
Gas coal on hand, ...	5,058 76
Coke on hand, ...	1,280 21
Tar on hand, ...	1,326 35
Enrichers on hand, ...	1,324 82
Purifying materials on hand, ...	278 84
Other materials on hand, ...	16,211 16
Stoves on hand, ...	20,372 69
Fixtures, tools, etc., on hand, ...	13,474 32
Horses, wagons, automobiles, etc., ...	3,740 00
Sundry accounts due the company, ...	18,405 44
Cash on hand, ...	2,196 23
Investments (real estate), ...	9,261 21

Total assets as per books of the company, ...	\$591,388 48
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LIABILITIES.

Capital stock, ...	\$396,000 00
Notes payable, ...	130,000 00
Deposits, ...	2,285 50

Total liabilities as per books of the company, ...	\$528,285 50
Profit and loss balance, ...	63,102 98
	<u>\$591,388 48</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$101,810 83	
For distribution, ...	21,523 68	
management, ...	18,889 86	
taxes, ...	10,647 97	
incidentals, ...	9,391 43	
	<u>\$162,263 77</u>	
Income from sale of gas, ...		\$200,509 91
residuals, ...		3,085 41
Balance to profit and loss, ...	41,331 55	
	<u>\$203,595 32</u>	<u>\$203,595 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$57,919 20
Balance of manufacturing account, ...		41,331 55
Rents, ...		508 00
Jobbing, ...		709 26
Interest paid, ...	\$5,157 28	
Dividends declared, ...	31,680 00	
Other items, ...	527 75	
Balance June 30, 1914, ...	63,102 98	
	<u>\$100,468 01</u>	<u>\$100,468 01</u>

PITTSFIELD ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$158,379 64
Steam plant, ...	204,112 10
Electric plant, ...	65,184 92
Electric lines, ...	197,945 51
Transformers, ...	40,708 89
Meters, ...	53,692 39
Arc lamps, ...	7,637 34
Nernst and tungsten lamps, ...	4,280 80
Due for electricity and steam heat, ...	20,869 54
Fuel on hand, ...	9,451 31
Incandescent lamps on hand, ...	3,000 00
Other materials on hand, ...	12,409 03
Motors on hand, ...	25,905 28
Fixtures, tools, etc., on hand, ...	6,504 57
Horses, wagons, automobiles, etc., ...	10,242 14
Sundry accounts due the company, ...	7,054 36
Office furniture, ...	2,057 67
Cash on hand, ...	8,429 56
Insurance, ...	300 00

Total assets as per books of the company, ... \$838,165 05

LIABILITIES.

Capital stock, ...	\$375,000 00
Premium on capital stock, ...	52,500 00
Bonds issued, ...	150,000 00
Notes payable, ...	116,000 00
Unpaid bills, ...	8,728 47
Deposits, ...	6,868 00
Interest accrued but not due, ...	1,450 95
Depreciation fund, ...	94,621 63

Total liabilities as per books of the company, ... \$805,165 05

Profit and loss balance, ... 33,000 00

\$838,165 05

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$76,175 47	
For current bought, ...	1,019 20	
distribution, ...	46,335 41	
management, ...	16,584 78	
taxes, ...	12,985 42	
incidentals, ...	8,716 96	
	\$161,817 24	
Income from sale of electricity, ...		\$213,325 59
other sources, ...		27,264 30
Balance to profit and loss, ...	78,772 65	
	\$240,589 89	\$240,589 89

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$33,000 00
Balance of manufacturing account, ...		78,772 65
Jobbing, ...		2,638 38
Interest paid, ...	\$12,472 59	
Dividends declared, ...	30,000 00	
Depreciation fund, ...	38,627 73	
Other items, ...	310 71	
Balance June 30, 1914, ...	33,000 00	
	<u>\$114,411 03</u>	<u>\$114,411 03</u>

PLYMOUTH ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, ...	\$39,524 98
Steam plant, ...	51,999 52
Electric plant, ...	44,261 53
Electric lines, ...	153,081 17
Transformers, ...	12,505 16
Meters, ...	17,474 27
Due for electricity, ...	8,334 86
Fuel on hand, ...	1,822 50
Incandescent lamps and other materials on hand, ...	8,100 14
Tools on hand, ...	2,987 40
Horses, wagons, automobiles, etc., ...	1,817 00
Sundry accounts due the company, ...	8,227 55
Office furniture, ...	1,306 55
Cash on hand, ...	10,498 69
Interest prepaid, ...	260 20
Insurance, ...	381 90
Notes receivable, ...	592 11
Total assets as per books of the company, ...	<u>\$363,175 53</u>

LIABILITIES.

Capital stock, ...	\$180,000 00
Bonds issued, ...	60,000 00
Notes payable, ...	79,870 00
Unpaid bills, ...	18,835 96
Amounts due from the company, not included above, ...	478 96
Total liabilities as per books of the company, ...	<u>\$339,184 92</u>
Profit and loss balance, ...	23,990 61
	<u>\$363,175 53</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses:		
At station, ...	\$21,453 32	
For current bought, ...	10 00	
distribution, ...	6,768 95	
management, ...	12,148 30	
taxes, ...	2,630 43	
incidentals, ...	2,122 64	
	<u>\$45,133 64</u>	
Income from sale of electricity, ...		\$69,032 51
Balance to profit and loss, ...	23,898 87	
	<u>\$69,032 51</u>	<u>\$69,032 51</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$16,427 99
Balance of manufacturing account, ...		23,898 87
Jobbing, ...		72 89
Interest paid, ...	\$5,778 94	
Dividends declared, ...	9,000 00	
Depreciation, ...	1,438 98	
Other items, ...	191 22	
Balance June 30, 1914, ...	23,990 61	
	\$40,399 75	\$40,399 75

PLYMOUTH GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$19,392 11
Machinery and manufacturing appliances, ...	13,590 38
Street mains, ...	38,757 75
Services, ...	4,901 48
Meters, ...	5,617 57
Due for gas, ...	2,347 90
Gas coal on hand, ...	1,924 11
Coke on hand, ...	223 50
Tar on hand, ...	127 34
Enrichers on hand, ...	46 75
Other materials on hand, ...	1,816 93
Stoves on hand, ...	279 15
Fixtures, tools, etc., on hand, ...	527 19
Sundry accounts due the company, ...	1,065 05
Office furniture, ...	17 25
Cash on hand, ...	1,737 57
Total assets as per books of the company, ...	\$92,372 03

LIABILITIES.

Capital stock, ...	\$60,000 00
Notes payable, ...	18,000 00
Unpaid bills, ...	862 40
Amounts due from the company, not included above, ...	65 00
Total liabilities as per books of the company, ...	\$78,927 40
Profit and loss balance, ...	13,444 63
	\$92,372 03

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$12,759 08	
For distribution, ...	1,340 57	
management, ...	6,490 30	
taxes, ...	1,081 59	
incidentals, ...	232 22	
	\$21,903 76	

	Dr.	Cr.
Income from sale of gas, ...		\$24,159 34
residuals, ...		3,028 98
Balance to profit and loss, ...	\$5,284 56	
	\$27,188 32	\$27,188 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$14,208 11
Balance of manufacturing account, ...		5,284 56
Interest received, ...		27 98
Other items of income, ...		311 32
Interest paid, ...	\$687 34	
Dividends declared, ...	4,200 00	
Depreciation, ...	1,500 00	
Balance June 30, 1914, ...	13,444 63	
	\$19,831 97	\$19,831 97

PROVINCETOWN LIGHT AND POWER ASSOCIATES.

(Unincorporated.)

ASSETS.

Real estate, ...	\$5,310 80
Steam plant, ...	14,341 50
Electric plant, ...	10,446 85
Electric lines, ...	20,289 74
Transformers, ...	1,221 15
Meters, ...	2,940 69
House wiring and rented lamps, ...	154 93
Due for electricity, ...	1,736 92
Incandescent lamps and other materials on hand, ...	1,273 99
Fixtures, tools, etc., on hand, ...	237 90
Sundry accounts due the company, ...	1,519 71
Office furniture, ...	1,262 80
Cash on hand, ...	1,196 21
Insurance, ...	51 31
Total assets as per books of the company, ...	\$61,984 50

LIABILITIES.

Capital stock, ...	\$50,000 00
Notes payable, ...	4,000 00
Unpaid bills, ...	3,869 66
Interest accrued but not due, ...	38 90
Amounts due from the company, not included above, ...	51 45
Total liabilities as per books of the company, ...	\$57,960 01
Profit and loss balance, ...	4,024 49

\$61,984 50

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$1,266 49	
For current bought, ...	2,017 28	
distribution, ...	520 20	
management, ...	1,167 05	
taxes, ...	68 60	
incidentals, ...	305 87	
	\$5,345 49	
Income from sale of electricity, ...		\$8,429 53
other sources, ...		7 25
Balance to profit and loss, ...	3,091 29	
	\$8,436 78	\$8,436 78

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, ...		\$3,091 29
Interest received, ...		45 26
Reappraisal of property, ...		4,024 49
Interest paid, ...	\$156 81	
Dividends declared, ...	2,400 00	
Depreciation, ...	422 01	
Other items, ...	157 73	
Balance June 30, 1914, ...	4,024 49	
	\$7,161 04	\$7,161 04

QUINCY.

(See CITIZENS' GAS LIGHT COMPANY.)

QUINCY ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate, ...	\$71,971 71
Steam plant, ...	73,749 85
Electric plant, ...	64,958 85
Electric lines, ...	180,710 70
Transformers, ...	22,358 47
Meters, ...	33,427 70
Arc lamps and masda street lamps, ...	4,012 23
Due for electricity, ...	17,299 45
Fuel on hand, ...	3,415 61
Electrodes on hand, ...	20 99
Incandescent lamps on hand, ...	976 85
Other materials on hand, ...	8,683 32
Motors on hand, ...	399 25
Fixtures, tools, etc., on hand, ...	3,002 69
Horses, wagons, automobiles, etc., ...	11,293 93

Sundry accounts due the company, ...	\$2,481 98
Office furniture, ...	2,303 16
Cash on hand, ...	7,409 60
Prepaid interest, ...	257 21
Insurance, ...	1,192 07
Investments (real estate), ...	12,034 39
Total assets as per books of the company, ...	\$521,960 01

LIABILITIES.

Capital stock, ...	\$300,000 00
Premium on capital stock, ...	26,244 50
Bonds issued, ...	100,000 00
Notes payable, ...	40,000 00
Unpaid bills, ...	13,095 35
Deposits, ...	1,375 00
Interest accrued but not due, ...	75 00
Amounts due from the company, not included above, ...	9,621 13
Total liabilities as per books of the company, ...	\$490,410 98
Profit and loss balance, ...	31,549 03
	\$521,960 01

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$36,295 46	
For distribution, ...	37,819 18	
management, ...	16,911 49	
taxes, ...	11,855 12	
incidentals, ...	6,045 47	
	\$108,926 72	
Income from sale of electricity, ...		\$173,533 97
Balance to profit and loss, ...	64,607 25	
	\$173,533 97	\$173,533 97

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$35,674 03
Balance of manufacturing account, ...		64,607 25
Rents, ...		108 43
Jobbing, ...		389 47
Other items of income, ...		454 67
Interest paid, ...	\$6,320 55	
Dividends declared, ...	29,998 00	
Depreciation, ...	30,136 29	
Other items, ...	3,229 98	
Balance June 30, 1914, ...	31,549 03	
	\$101,233 85	\$101,233 85

RANDOLPH AND HOLBROOK ELECTRIC LIGHT COMPANY.

(Unincorporated. Operated by Harold L. Daggett.)

ASSETS.

Real estate, ...	\$4,479 31
Steam plant, ...	15,562 94
Electric plant, ...	14,736 51
Electric lines, ...	35,488 42
Transformers, ...	4,582 61
Meters, ...	3,125 24
Arc lamps, ...	60 00
Sundry construction expenses, ...	7,916 05
House wiring, ...	105 00
Due for electricity, ...	5,195 01
Incandescent lamps and other materials on hand, ...	4,787 57
Motors on hand, ...	829 31
Fixtures, tools, etc., on hand, ...	126 08
Sundry accounts due the company, ...	2,518 85
Office furniture, ...	720 16
Cash on hand, ...	3,041 39
Insurance, ...	604 84
Accounts prepaid, ...	3,100 00

Total assets as per books of the company, ... \$106,979 29

LIABILITIES.

Property leased, ...	\$46,290 89
Notes payable, ...	37,500 00
Unpaid bills, ...	21,403 24
Interest accrued but not due, ...	776 25
Amounts due from the company, not included above, ...	932 31

Total liabilities as per books of the company, ... \$106,902 69

Profit and loss balance, ... 76 60

\$106,979 29

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$5,002 29	
For current bought, ...	13,634 70	
distribution, ...	1,869 67	
management, ...	919 79	
taxes, ...	668 10	
incidentals, ...	790 22	
	\$22,884 77	
Income from sale of electricity, ...		\$23,476 16
other sources, ...		138 31
Balance to profit and loss, ...	729 70	
	\$23,614 47	\$23,614 47

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$7,916 05	
Balance of manufacturing account, ...		\$729 70
Interest received, ...		47 25
Rents, ...		120 00
Jobbing, ...		236 81
Other items of income, ...		7,916 05
Interest paid, ...	727 16	
Other items, ...	330 00	
Balance June 30, 1914, ...	76 60	
	\$9,049 81	\$9,049 81

REVERE.

(See SUBURBAN GAS AND ELECTRIC COMPANY.)

SADLER, THOMAS G.

(South Attleborough.)

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$407 00	
For distribution, ...	12 50	
taxes, ...	19 14	
	\$438 64	
Income from sale of gas, ...		\$464 45
Balance to profit and loss, ...	25 81	
	\$464 45	\$464 45

SALEM ELECTRIC LIGHTING COMPANY.

ASSETS.

Real estate, ...	\$227,736 84
Steam plant, ...	190,081 53
Electric plant, ...	73,954 75
Electric lines, ...	180,946 17
Transformers, ...	30,072 93
Meters, ...	40,584 63
Arc lamps, ...	4,725 27
Work in process, ...	2,806 30
Due for electricity, ...	15,399 24
Fuel on hand, ...	5,271 43
Other materials on hand, ...	13,926 36
Fixtures, tools, etc., on hand, ...	55 14
Horses, wagons, automobiles, etc., ...	10,922 10

Insurance due the company, ...	\$108,307 99
Sundry accounts due the company, ...	1,209 57
Office furniture, ...	599 00
Cash on hand, ...	53,145 00
Notes receivable, ...	125,000 00

Total assets as per books of the company, ... \$1,084,744 25

LIABILITIES.

Capital stock, ...	\$495,000 00
Premium on capital stock, ...	201,000 00
Notes payable, ...	170,000 00
Unpaid bills, ...	24,093 47
Deposits, ...	2,484 29
Interest accrued but not due, ...	774 16
Reserve funds, ...	2,245 48
Depreciation fund, ...	25,074 21
Amounts due from the company, not included above, ...	1,969 63

Total liabilities as per books of the company, ... \$922,641 24

Profit and loss balance, ... 162,103 01

\$1,084,744 25

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$71,477 83	
For distribution, ...	39,520 43	
management, ...	31,452 88	
taxes, ...	22,294 68	
incidentals, ...	7,280 02	
	\$172,025 84	
Income from sale of electricity, ...		\$265,205 52
other sources, ...		1,005 52
Balance to profit and loss, ...	94,185 20	
	\$266,211 04	\$266,211 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$162,398 13
Balance of manufacturing account, ...		94,185 20
Interest received, ...		7,186 34
Jobbing, ...		331 64
Other items of income, ...		1,188 23
Interest paid, ...	\$9,789 31	
Dividends declared, ...	49,500 00	
Depreciation, ...	21,119 67	
Depreciation fund, ...	21,406 03	
Other items, ...	1,371 52	
Balance June 30, 1914, ...	162,103 01	
	\$265,289 54	\$265,289 54

SALEM GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$360,871 80
Machinery and manufacturing appliances, ...	212,499 46
Street mains, ...	296,326 18
Services, ...	53,542 79
Meters, ...	97,242 92
Due for gas, ...	25,458 78
Gas coal on hand, ...	28,075 38
Coke on hand, ...	3,772 50
Tar on hand, ...	2,952 00
Enrichers on hand, ...	1,973 80
Purifying materials on hand, ...	650 00
Other materials on hand, ...	17,064 03
Stoves on hand, ...	8,544 78
Fixtures, tools, etc., on hand, ...	20,823 14
Horses, wagons, automobiles, etc., ...	7,847 50
Sundry accounts due the company, ...	4,441 28
Office furniture, ...	2,330 01
Cash on hand, ...	190 33
Investments (real estate), ...	3,463 00

Total assets as per books of the company, ... \$1,148,069 68

LIABILITIES.

Capital stock, ...	\$499,600 00
Premium on capital stock, ...	60,000 00
Notes payable, ...	355,500 00
Deposits, ...	2,105 00
Amounts due from the company, not included above, ...	7,700 88

Total liabilities as per books of the company, ... \$924,905 88

Profit and loss balance, ... 223,163 80

\$1,148,069 68

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$98,797 22	
For gas bought, ...	168 54	
distribution, ...	17,630 20	
management, ...	19,088 69	
taxes, ...	21,394 47	
incidentals, ...	4,090 98	
	\$161,170 10	
Income from sale of gas, ...		\$209,490 30
residuals, ...		14,188 46
other sources, ...		315 25
Balance to profit and loss, ...	62,823 91	
	\$223,994 01	\$223,994 01

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$254,126 43
Balance of manufacturing account, ...		62,823 91
Interest received, ...		104 38
Rents, ...		1,607 26
Jobbing, ...		3,371 91
Interest paid, ...	\$16,424 91	
Dividends declared, ...	49,960 00	
Depreciation, ...	12,743 69	
Other items, ...	19,741 49	
Balance June 30, 1914, ...	223,163 80	
	<u>\$322,033 89</u>	<u>\$322,033 89</u>

SEEKONK ELECTRIC COMPANY.

ASSETS.

Electric lines, ...	\$10,705 66
Transformers, ...	828 38
Meters, ...	738 94
Due for electricity, ...	80 49
Cash on hand, ...	83 63
Total assets as per books of the company, ...	<u>\$12,437 10</u>
Profit and loss balance, ...	997 22
	<u>\$13,434 32</u>

LIABILITIES.

Capital stock, ...	\$5,000 00
Unpaid bills, ...	8,434 32
Total liabilities as per books of the company, ...	<u>\$13,434 32</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought, ...	\$1,317 17	
distribution, ...	73 92	
management, ...	10 00	
taxes, ...	151 98	
incidentals, ...	5 00	
	<u>\$1,558 07</u>	
Income from sale of electricity, ...		\$1,786 75
Balance to profit and loss, ...	228 68	
	<u>\$1,786 75</u>	<u>\$1,786 75</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$748 19	
Balance of manufacturing account, ...		\$228 68
Interest paid, ...	477 71	
Balance June 30, 1914, ...		997 22
	<u>\$1,225 90</u>	<u>\$1,225 90</u>

SHIRLEY ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$2,300 00
Steam plant, ...	1,838 68
Electric plant, ...	287 08
Electric lines, ...	15,318 34
Transformers, ...	1,241 06
Meters, ...	930 68
Due for electricity, ...	346 06
Cash on hand, ...	205 60

Total assets as per books of the company, ... \$22,467 50

LIABILITIES.

Capital stock, ...	\$7,700 00
Notes payable, ...	10,300 00
Unpaid bills, ...	4,081 89
Deposits, ...	5 00
Unpaid dividends, ...	166 61
Interest accrued but not due, ...	214 00

Total liabilities as per books of the company, ... \$22,467 50

MANUFACTURING ACCOUNT.

(From Oct. 13, 1913.)

Operating expenses:	Dr.	Cr.
At station, ...	\$1,495 37	
For current bought,	546 40	
distribution, ...	29 39	
management, ...	294 74	
taxes, ...	111 20	
incidentals, ...	35 19	
	\$2,512 20	
Income from sale of electricity, ...		\$3,301 33
Balance to profit and loss, ...	789 04	
	\$3,301 33	\$3,301 33

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, ...		\$789 04
Interest received, ...		5 00
Interest paid, ...	\$379 34	
Dividends declared, ...	219 33	
Depreciation, ...	195 37	
	\$794 04	\$794 04

SOUTH HADLEY FALLS ELECTRIC LIGHT COMPANY.

ASSETS.	
Sundry accounts due the company, ...	\$15,623 69
Cash on hand, ...	1,165 86
Total assets as per books of the company, ...	\$16,789 55

LIABILITIES.	
Capital stock, ...	\$7,000 00
Notes payable, ...	4,000 00
Total liabilities as per books of the company, ...	\$11,000 00
Profit and loss balance, ...	5,789 55

\$16,789 55

MANUFACTURING ACCOUNT.

(To April 10, 1914.)

Operating expenses:	Dr.	Cr.
At station, ... \$5,034 65		
For distribution, ... 840 80		
management, ... 3,165 08		
taxes, ... 255 33		
incidentals, ... 720 93		
	\$10,016 79	
Income from sale of electricity, ...		\$13,503 31
other sources, ...		14 57
Balance to profit and loss, ...	3,501 09	
	\$13,517 88	\$13,517 88

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$2,717 45
Balance of manufacturing account, ...		3,501 09
Interest paid, ...	\$245 28	
Other items, ...	183 71	
Balance June 30, 1914, ...	5,789 55	
	\$6,218 54	\$6,218 54

SOUTH HADLEY GAS COMPANY.

ASSETS.	
Real estate, ...	\$434 73
Machinery and manufacturing appliances, ...	628 61
Street mains, ...	2,282 45
Services, ...	149 81
Meters, ...	148 09
Carbide on hand, ...	66 15

Fixtures, tools, etc., on hand, ...	\$45 73
Office furniture, ...	10 00
Cash on hand, ...	554 80
Total assets as per books of the company, ...	\$4,320 37
Profit and loss balance, ...	679 63
	\$5,000 00
LIABILITIES.	
Capital stock, ...	\$5,000 00
Total liabilities as per books of the company, ...	\$5,000 00

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$773 39	
For distribution, ...	31 18	
management, ...	58 00	
taxes, ...	75 32	
incidentals, ...	51 15	
	\$989 04	
Income from sale of gas, ...		\$1,091 06
Balance to profit and loss, ...	102 02	
	\$1,091 06	\$1,091 06

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$809 55	
Balance of manufacturing account, ...		\$102 02
Interest received, ...		15 02
Jobbing, ...		12 88
Balance June 30, 1914, ...		679 63
	\$809 55	\$809 55

SPENCER GAS COMPANY.

ASSETS.

Real estate (gas), ...	\$17,820 74
Machinery and manufacturing appliances (gas), ...	62,302 92
Street mains (gas), ...	56,665 93
Services (gas), ...	3,891 84
Meters (gas), ...	7,608 30
Due for gas, ...	3,381 64
Gas coal on hand, ...	544 14
Enrichers on hand, ...	197 80
Purifying materials on hand, ...	8 19
Other gas materials on hand, ...	169 87
Gas fixtures, tools, etc., on hand, ...	2,787 72
Real estate (electric), ...	5,524 74
Steam plant (electric), ...	6,229 73
Electric plant, ...	5,709 96
Electric lines, ...	22,203 46
Transformers, ...	2,119 08

Meters (electric), ...	\$1,178 07
Are lamps, ...	3,584 71
Due for electricity, ...	761 53
Electrodes on hand, ...	47 01
Incandescent lamps on hand, ...	371 22
Other electric materials on hand, ...	1,160 25
Electric fixtures, tools, etc., on hand, ...	1,006 50
Horses, wagons, etc., ...	175 00
Sundry accounts due the company, ...	1,422 43
Office building, ...	3,797 58
Office furniture, ...	1,333 07
Cash on hand, ...	451 38

Total assets as per books of the company, ... \$212,454 81

LIABILITIES.

Capital stock, ...	\$97,500 00
Bonds issued, ...	85,000 00
Notes payable, ...	19,976 00
Unpaid bills, ...	7,370 36
Deposits, ...	514 50
Interest accrued but not due, ...	90 00
Amounts due from the company, not included above, ...	208 74

Total liabilities as per books of the company, ... \$210,659 60

Profit and loss balance, ... 1,795 21

\$212,454 81

MANUFACTURING ACCOUNT.

Operating expenses (gas):	DR.	CR.
At works, ...	\$18,230 67	
For distribution, ...	1,262 00	
management, ...	5,155 79	
taxes, ...	1,153 75	
incidentals, ...	706 58	
	\$26,508 79	
Operating expenses (electric):		
At station, ...	\$551 81	
For current bought, ...	2,096 83	
distribution, ...	941 87	
management, ...	1,377 30	
taxes, ...	288 43	
incidentals, ...	330 62	
	5,586 86	
Income from sale of gas, ...		\$31,804 38
other sources (gas), ...		2 50
sale of electricity, ...		8,303 99
other sources (electric), ...		3 75
Balance to profit and loss:		
Gas, ...	5,298 09	
Electric, ...	2,720 88	

\$40,114 62 \$40,114 62

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$3,250 37
Balance of gas manufacturing account, ...		5,298 09
Balance of electric manufacturing account, ...		2,720 88
Interest received, ...		19 04
Rents, ...		271 88
Other items of income, ...		8 97
Interest paid, ...	\$5,661 95	
Dividends declared, ...	2,437 50	
Other items, ...	1,674 57	
Balance June 30, 1914, ...	1,795 21	
	\$11,569 23	\$11,569 23

SPRINGFIELD (ELECTRIC).

(See UNITED ELECTRIC LIGHT COMPANY.)

SPRINGFIELD GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$529,511 27
Machinery and manufacturing appliances, ...	865,155 44
Street mains, ...	938,577 15
Services, ...	55,325 18
Gas arc lamps, ...	49,386 91
Meters, ...	366,331 94
Work in process, ...	158,321 11
Due for gas, ...	14,698 22
Gas coal on hand, ...	22,236 60
Coke on hand, ...	3,156 35
Tar and tar products on hand, ...	10,653 34
Ammoniacal liquor on hand, ...	1,342 00
Enrichers on hand, ...	3,886 75
Purifying materials on hand, ...	1,891 81
Other materials on hand, ...	100,734 38
Fixtures, tools, etc., ...	13,558 76
Horses, wagons, automobiles, etc., ...	24,800 77
Sundry accounts due the company, ...	69,275 76
Office furniture, ...	16,569 20
Cash on hand, ...	49,055 40
Notes receivable, ...	7,200 00
Insurance fund, ...	15,740 75
Investments (real estate), ...	90,948 93
Total assets as per books of the company, ...	\$3,408,358 02

LIABILITIES.

Capital stock, ...	\$1,382,300 00
Bonds of Chicopee Company assumed, ...	60,000 00
Premium on capital stock, ...	882,300 00

Notes payable, ...	\$645,000 00
Unpaid bills, ...	57,860 48
Deposits, ...	14,560 25
Interest accrued but not due, ...	3,878 20
Reserve funds, ...	28,483 11
Depreciation fund, ...	23,597 53
Amounts due from the company, not included above, ...	4,956 58

Total liabilities as per books of the company, ...	\$3,102,936 15
Profit and loss balance, ...	305,421 87

\$3,408,358 02

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$319,490 14	
For distribution, ...	93,657 00	
management, ...	67,756 14	
taxes, ...	66,783 01	
incidentals, ...	14,191 98	
	\$561,878 27	
Income from sale of gas, ...		\$728,517 21
residuals, ...		52,024 12
other sources, ...		43 99
Balance to profit and loss, ...	218,707 05	
	\$780,585 32	\$780,585 32

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$317,172 10
Balance of manufacturing account, ...		218,707 05
Interest received, ...		3,122 21
Rents, ...		1,180 77
Other items of income, ...		6,711 00
Interest paid, ...	\$29,299 24	
Dividends declared, ...	165,721 00	
Depreciation fund, ...	19,541 70	
Other items, ...	26,909 32	
Balance June 30, 1914, ...	305,421 87	
	\$546,893 13	\$546,893 13

STONEHAM.

(See MALDEN AND MELROSE GAS LIGHT COMPANY.)

STOCKBRIDGE LIGHTING COMPANY.

ASSETS.

Electric plant, ...	\$854 26
Electric lines, ...	50,057 99
Transformers, ...	3,385 70

Meters, ...	\$2,606 89
Due for electricity, ...	2,546 14
Sundry accounts due the company, ...	217 74
Cash on hand, ...	684 38

Total assets as per books of the company, ... **\$60,353 10**

LIABILITIES.

Capital stock, ...	\$40,000 00
Notes payable, ...	13,800 00
Unpaid bills, ...	1,009 36
Interest due but not paid, ...	81 25

Total liabilities as per books of the company, ... **\$54,890 61**
 Profit and loss balance, ... **5,462 49**

\$60,353 10

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$61 55	
For current bought, ...	13,868 28	
distribution, ...	2,054 34	
management, ...	1,150 93	
taxes, ...	788 62	
incidentals, ...	195 00	
	\$18,118 72	
Income from sale of electricity, ...		\$25,283 39
other sources, ...		69 98
Balance to profit and loss, ...	7,234 65	
	\$25,353 37	\$25,353 37

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$4,471 43
Balance of manufacturing account, ...		7,234 65
Interest paid, ...	\$848 61	
Dividends declared, ...	2,400 00	
Depreciation, ...	2,994 98	
Balance June 30, 1914, ...	5,462 49	
	\$11,706 08	\$11,706 08

SUBURBAN GAS AND ELECTRIC COMPANY.

ASSETS.

Machinery and manufacturing appliances (gas), ...	\$38,762 78
Street mains (gas), ...	290,672 21
Services (gas), ...	66,446 89
Meters (gas), ...	100,958 69
Work in process (gas), ...	8,555 05
Due for gas, ...	4,081 67
Enrichers on hand, ...	37 80
Other gas materials on hand, ...	15,665 28
Stoves on hand, ...	2,081 00

Gas fixtures, tools, etc., on hand, ...	\$903 53
Real estate (electric), ...	116,566 86
Steam plant (electric), ...	102,879 13
Electric plant, ...	62,990 95
Electric lines, ...	170,902 13
Transformers, ...	36,204 56
Meters (electric), ...	57,562 10
Arc lamps, ...	10,013 50
Due for electricity, ...	19,350 39
Fuel on hand (electric), ...	2,158 56
Electrodes on hand, ...	203 40
Incandescent lamps on hand, ...	1,785 72
Globes on hand, ...	12,792 26
Electric fixtures, tools, etc., on hand, ...	2,962 45
Horses, wagons, automobiles, etc., ...	19,282 38
Sundry accounts due the company, ...	10,446 23
Office furniture, ...	5,135 53
Cash on hand, ...	22,389 05
Subscriptions to capital stock, ...	127,400 00
Investments (real estate), ...	32,500 00
Total assets as per books of the company, ...	\$1,341,690 10

LIABILITIES.

Capital stock, ...	\$743,500 00
Premium on capital stock, ...	120,500 00
Notes payable, ...	175,000 00
Unpaid bills, ...	23,667 17
Deposits, ...	13,862 50
Capital stock subscribed and premium, ...	127,400 00
Interest accrued but not due, ...	2,767 90
Reserve funds, ...	965 25
Depreciation fund, ...	38,919 79
Amounts due from the company, not included above, ...	2,224 41
Total liabilities as per books of the company, ...	\$1,248,807 02
Profit and loss balance, ...	92,883 08
	\$1,341,690 10

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$107 04	
For gas bought, ...	78,265 33	
distribution, ...	17,667 15	
management, ...	17,307 06	
taxes, ...	11,906 62	
incidentals, ...	2,341 59	
		\$127,594 79
Operating expenses (electric):		
At station, ...	\$29,155 01	
For current bought, ...	14,221 98	
distribution, ...	32,353 73	
management, ...	19,187 09	
taxes, ...	16,438 53	
incidentals, ...	5,302 14	
		116,658 48

	Dr.	Cr.
Income from sale of gas, ...		\$159,111 83
sale of electricity, ...		190,885 33
other sources (electric), ...		2,797 26
Balance to profit and loss:		
Gas, ...	\$31,517 04	
Electric, ...	77,024 11	
	\$352,794 42	\$352,794 42

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$86,143 98
Balance of gas manufacturing account, ...		31,517 04
Balance of electric manufacturing account, ...		77,024 11
Interest received, ...		735 22
Rents, ...		160 12
Other items of income, ...		1,235 16
Interest paid, ...	\$13,480 53	
Dividends declared, ...	69,637 50	
Depreciation, ...	15,649 83	
Other items, ...	5,164 69	
Balance June 30, 1914, ...	92,883 08	
	\$196,815 63	\$196,815 63

SUNDERLAND ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Electric lines, ...	\$5,391 96
Transformers, ...	670 49
Meters, ...	458 33
Due for electricity, ...	139 34
Office furniture, ...	1 12
Cash on hand, ...	161 46
Interest prepaid, ...	2 10
Insurance, ...	4 74
Total assets as per books of the company, ...	\$6,829 54
Profit and loss balance, ...	5,037 08
	\$11,866 62

LIABILITIES.

Capital stock, ...	\$11,000 00
Notes payable, ...	500 00
Unpaid bills, ...	285 76
Amounts due from the company, not included above, ...	80 86
Total liabilities as per books of the company, ...	\$11,866 62

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
For current bought,	\$1,151 72	
distribution, ...	332 79	
management, ...	64 20	
taxes, ...	281 58	
incidentals, ...	5 28	
	\$1,835 57	
Income from sale of electricity, ...		\$1,826 37
Balance to profit and loss, ...		9 20
	\$1,835 57	\$1,835 57

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$4,941 81	
Balance of manufacturing account, ...	9 20	
Interest paid, ...	22 90	
Other items, ...	63 17	
Balance June 30, 1914, ...		\$5,037 08
	\$5,037 08	\$5,037 08

SUNDERLAND GAS COMPANY.

ASSETS.

Real estate, ...	\$400 00
Machinery and manufacturing appliances, ...	200 00
Street mains, ...	550 00
Meters, ...	50 00
Other materials on hand, ...	53 33
Cash on hand, ...	42 90
Total assets as per books of the company, ...	\$1,296 23

LIABILITIES.

Capital stock, ...	\$1,200 00
Total liabilities as per books of the company, ...	\$1,200 00
Profit and loss balance, ...	96 23
	\$1,296 23

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$228 97	
For management, ...	26 90	
taxes, ...	11 16	
	\$267 03	
Income from sale of gas, ...		\$228 76
Balance to profit and loss, ...		38 27
	\$267 03	\$267 03

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$182 50
Balance of manufacturing account, ...	\$38 27	
Dividends declared, ...	48 00	
Balance June 30, 1914, ...	96 23	
	\$182 50	\$182 50

TAUNTON GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$66,000 00
Machinery and manufacturing appliances, ...	124,000 00
Street mains, ...	130,000 00
Meters, ...	15,000 00
Due for gas, ...	19,741 36
Gas coal on hand, ...	5,509 01
Coke on hand, ...	1,717 87
Tar on hand, ...	1,400 00
Enrichers on hand, ...	117 00
Purifying materials on hand, ...	125 00
Other materials on hand, ...	397 80
Stoves on hand, ...	1,024 00
Fixtures, tools, etc., on hand, ...	12,053 52
Sundry accounts due the company, ...	11,797 49
Cash on hand, ...	15,593 32
Investments (real estate), ...	3,000 00

Total assets as per books of the company, ... \$407,476 37

LIABILITIES.

Capital stock, ...	\$220,000 00
Premium on capital stock, ...	48,000 00
Notes payable, ...	51,000 00
Unpaid bills, ...	5,299 45
Deposits, ...	1,325 42

Total liabilities as per books of the company, ... \$325,624 87

Profit and loss balance, ... 81,851 50

\$407,476 37

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$97,684 34	
For distribution, ...	11,493 02	
management, ...	8,323 38	
taxes, ...	8,826 48	
incidentals, ...	1,688 59	

\$128,015 81

	DR.	CR.
Income from sale of gas, ...		\$142,428 69
residuals, ...		31,740 66
other sources, ...		11 50
Balance to profit and loss, ...	\$46,165 04	
	\$174,180 85	\$174,180 85

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$76,402 99
Balance of manufacturing account, ...		46,165 04
Interest received, ...		29 22
Rents, ...		1,035 04
Jobbing, ...		215 31
Interest paid, ...	\$2,021 27	
Dividends declared, ...	22,000 00	
Depreciation, ...	17,943 73	
Other items, ...	31 10	
Balance June 30, 1914, ...	81,851 50	
	\$123,847 60	\$123,847 60

TOWNSEND ELECTRIC PLANT.

(See U. S. ADAMS.)

TURNERS FALLS.

(See FRANKLIN ELECTRIC LIGHT COMPANY.)

TYNGSBORO ELECTRIC LIGHT COMPANY.

ASSETS.

Electric plant, ...	\$2,505 14
Electric lines, ...	6,618 63
Transformers, ...	1,465 33
Meters, ...	752 80
Due for electricity, ...	510 17
Incandescent lamps on hand, ...	50 00
Other materials on hand, ...	1 00
Fixtures, tools, etc., on hand, ...	37 89
Cash on hand, ...	389 24
Total assets as per books of the company, ...	\$12,330 20
Profit and loss balance, ...	1,089 08
	\$13,419 28

LIABILITIES.

Capital stock, ...	\$7,500 00
Notes payable, ...	125 00
Unpaid bills, ...	5,794 28
Total liabilities as per books of the company, ...	<u>\$13,419 28</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At station, ...	\$1,231 83	
For distribution, ...	278 03	
management, ...	168 00	
taxes, ...	40 50	
incidentals, ...	33 51	
	<u>\$1,751 87</u>	
Income from sale of electricity, ...		\$1,847 31
Balance to profit and loss, ...	95 44	
	<u>\$1,847 31</u>	<u>\$1,847 31</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$1,184 52	
Balance of manufacturing account, ...		\$95 44
Balance June 30, 1914, ...		1,089 08
	<u>\$1,184 52</u>	<u>\$1,184 52</u>

UNION LIGHT AND POWER COMPANY.

(Franklin.)

ASSETS.

Real estate, ...	\$18,507 13
Steam plant, ...	14,549 33
Electric plant, ...	36,726 23
Electric lines, ...	243,567 61
Transformers, ...	16,019 04
Meters, ...	19,037 90
Arc lamps, ...	4,000 00
House wiring, ...	833 65
Due for electricity, ...	26,989 97
Fuel on hand, ...	26 45
Other materials on hand, ...	8,448 43
Motors, ...	8,068 70
Fixtures, tools, etc., on hand, ...	1,618 01
Horses, wagons, automobiles, etc., ...	2,147 10
Sundry accounts due the company, ...	7,416 25
Office furniture, ...	1,987 35
Cash on hand, ...	10,320 89
Notes receivable, ...	199 50
Insurance, ...	335 29
Prepaid interest, ...	1,093 85
Prepaid accounts, ...	155 72

Total assets as per books of the company, ... \$422,048 40

LIABILITIES.

Capital stock, ...	\$152,800 00
Notes payable, ...	231,500 00
Unpaid bills, ...	4,994 52
Interest accrued but not due, ...	2,041 77
Reserve fund, ...	2,546 67
Amounts due from the company, not included above, ...	1,852 35

Total liabilities as per books of the company, ...	\$395,735 31
Profit and loss balance, ...	26,313 09
	<u>\$422,048 40</u>

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$659 93	
For current bought, ...	39,435 12	
distribution, ...	5,820 92	
management, ...	4,381 31	
taxes, ...	5,930 22	
incidentals, ...	1,016 71	
	<u>\$57,244 21</u>	
Income from sale of electricity, ...		\$79,919 56
other sources, ...		650 24
Balance to profit and loss, ...	23,325 59	
	<u>\$80,569 80</u>	<u>\$80,569 80</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$28,917 93
Balance of manufacturing account, ...		23,325 59
Interest received, ...		367 09
Rents, ...		27 76
Jobbing, ...		425 04
Interest paid, ...	\$8,272 71	
Dividends declared, ...	15,280 00	
Reserve fund, ...	2,546 67	
Other items, ...	650 94	
Balance June 30, 1914, ...	26,313 09	
	<u>\$53,063 41</u>	<u>\$53,063 41</u>

UNITED ELECTRIC LIGHT COMPANY.

ASSETS.

Real estate, ...	\$652,206 09
Steam plant, ...	625,172 64
Electric plant, ...	333,594 95
Electric lines, ...	1,444,338 92
Transformers, ...	179,634 46
Meters, ...	141,822 35
Arc lamps, ...	30,352 89
Due for electricity, ...	50,894 92
Fuel on hand, ...	17,170 75
Electrodes on hand, ...	1,028 71
Incandescent lamps on hand, ...	5,027 91

Other materials on hand, ...	\$60,413 85
Motors and tools on hand, ...	1,563 60
Horses, wagons, automobiles, etc., ...	30,756 08
Sundry accounts due the company, ...	2,736 90
Office building, ...	105,603 77
Office furniture, ...	1,044 88
Cash on hand, ...	18,121 86
Indian Orchard Co.'s stock, ...	200,000 00
Sinking fund, ...	157,998 06

Total assets as per books of the company, ... \$4,059,483 59

LIABILITIES.

Capital stock, ...	\$1,750,000 00
Premiums on capital stock, ...	815,000 00
Bonds issued, ...	200,000 00
Notes payable, ...	485,000 00
Unpaid bills, ...	43,426 88
Deposits, ...	12,152 15
Reserve funds, ...	170,087 99
Depreciation fund, ...	260,000 00
Amounts due from the company, not included above, ...	15,000 00

Total liabilities as per books of the company, . . . \$3,750,667 02
 Profit and loss balance, ... 308,816 57

\$4,059,483 59

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$216,246 16	
For current bought, ...	5,911 80	
distribution, ...	83,658 87	
management, ...	70,011 74	
taxes, ...	68,114 21	
incidentals, ...	16,500 14	
	\$460,442 92	
Income from sale of electricity, ...		\$823,083 48
Balance to profit and loss, ...	362,640 56	
	\$823,083 48	\$823,083 48

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$283,290 85
Balance of manufacturing account, ...		362,640 56
Interest received, ...		6,800 00
Rents, ...		47 00
Other items of income, ...		23 57
Interest paid, ...	\$44,258 38	
Dividends declared, ...	156,250 00	
Reserve fund, ...	12,800 00	
Depreciation, ...	74,186 99	
Depreciation fund, ...	30,000 00	
Indian Orchard stock, ...	25,000 00	
Other items, ...	1,490 04	
Balance June 30, 1914, ...	308,816 57	
	\$652,801 98	\$652,801 98

VINEYARD HAVEN GAS AND ELECTRIC LIGHT COMPANY.

ASSETS.	
Real estate, ...	\$1,260 90
Machinery and manufacturing appliances, ...	2,091 34
Street mains, ...	4,739 47
Services, ...	50 34
Meters, ...	766 53
Due for gas, ...	332 21
Other materials on hand, ...	337 50
Fixtures on hand, ...	867 10
Sundry accounts due the company, ...	1,364 47
Cash on hand, ...	25 06

Total assets as per books of the company, ... \$11,834 92

LIABILITIES.	
Capital stock, ...	\$10,000 00
Depreciation fund, ...	642 69
Amounts due from the company, not included above, ...	315 53

Total liabilities as per books of the company, ... \$10,958 22

Profit and loss balance, ... 876 70

\$11,834 92

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At works, ...	\$1,694 90		
For distribution, ...	64 14		
taxes, ...	134 13		
incidentals, ...	2 60		
		\$1,895 77	
Income from sale of gas, ...			\$2,048 77
Balance to profit and loss, ...		153 00	
		\$2,048 77	\$2,048 77

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1913, ...			\$758 33
Balance of manufacturing account, ...			153 00
Interest paid, ...	\$25 53		
Other items, ...	9 10		
Balance June 30, 1914, ...	876 70		
	\$911 33		\$911 33

VINEYARD LIGHTING COMPANY.

ASSETS.	
Real estate (gas), ...	\$2,790 76
Machinery and manufacturing appliances (gas), ...	9,660 66
Street mains (gas), ...	8,478 00
Services (gas), ...	686 13

Meters (gas), ...	\$2,288 37
Due for gas, ...	1,304 53
Gas coal on hand, ...	114 00
Enrichers on hand, ...	304 29
Other gas materials and stoves on hand, ...	244 09
Real estate (electric), ...	11,835 13
Steam plant (electric), ...	36,817 87
Electric plant, ...	17,066 14
Electric lines, ...	34,427 74
Transformers, ...	3,450 25
Meters (electric), ...	1,486 17
Arc lamps, ...	747 82
Due for electricity, ...	5,118 15
Fuel on hand (electric), ...	675 00
Oil and waste on hand, ...	17 55
Incandescent lamps on hand, ...	180 76
Other electric materials on hand, ...	38 47
Horses, wagons, automobiles, etc., ...	2,038 62
Sundry accounts due the company, ...	2,704 11
Office furniture, ...	223 74
Cash on hand, ...	521 15
Notes receivable, ...	68 42
Wharf, ...	1,313 32
Investment (irrigation farm), ...	3,581 14
Total assets as per books of the company, ...	<u>\$148,182 38</u>
Profit and loss balance, ...	6,133 92
	<u>\$154,316 30</u>

LIABILITIES.

Capital stock, ...	\$25,000 00
Notes payable, ...	2,000 00
Unpaid bills, ...	7,224 32
Deposits, ...	189 62
Amounts due from the company, not included above, ...	119,902 36
Total liabilities as per books of the company, ...	<u>\$154,316 30</u>

MANUFACTURING ACCOUNT.

Operating expenses (gas):	Dr.	Cr.
At works, ...	\$2,425 49	
For distribution, ...	637 64	
management, ...	317 17	
taxes, ...	212 36	
incidentals, ...	61 10	
	<u>\$3,653 76</u>	
Operating expenses (electric):		
At station, ...	\$10,584 24	
For distribution, ...	3,492 68	
management, ...	1,279 30	
taxes, ...	854 58	
incidentals, ...	334 92	
	<u>16,545 72</u>	
Income from sale of gas, ...		\$4,527 82
sale of electricity, ...		23,261 46
Balance to profit and loss:		
Gas, ...	874 06	
Electric, ...	6,715 74	
	<u>\$27,789 28</u>	<u>\$27,789 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$5,530 89	
Balance of gas manufacturing account, ...		\$874 06
Balance of electric manufacturing account, ...		6,715 74
Jobbing, ...		128 89
Interest paid, ...	8,321 72	
Balance June 30, 1914, ...		6,133 92
	\$13,852 61	\$13,852 61

WAITE AND SMITH.

(South Dartmouth.)

MANUFACTURING ACCOUNT.

Operating expenses:—	Dr.	Cr.
At works, ...	\$323 75	
For distribution, ...	3 00	
management, ...	15 00	
taxes, ...	10 10	
	\$351 85	
Income from sale of gas, ...		\$644 60
Balance to profit and loss, ...	292 75	
	\$644 60	\$644 60

WARE.

(See OTIS COMPANY.)

WARE ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$13,960 74
Steam plant, ...	18,741 00
Electric plant, ...	48,120 87
Electric lines, ...	70,360 61
Transformers, ...	4,830 44
Meters, ...	4,101 16
Arc lamps, ...	3,000 00
House wiring, ...	445 95
Due for electricity, ...	2,702 97
Fuel on hand, ...	14 91
Incandescent lamps and other electric materials on hand, ...	2,991 27
Motors, ...	782 09
Fixtures, tools, etc., on hand, ...	320 32
Sundry accounts due the company, ...	3,640 73
Office furniture, ...	627 42
Cash on hand, ...	13,062 86
Interest prepaid, ...	447 45
Insurance, ...	11 58
Total assets as per books of the company, ...	\$188,162 37

LIABILITIES.

Capital stock, ...	\$57,000 00
Notes payable, ...	120,000 00
Unpaid bills, ...	2,414 04
Deposits, ...	76 00
Interest accrued but not due, ...	847 80
Reserve fund, ...	760 00
Amounts due from the company, not included above, ...	565 98

Total liabilities as per books of the company, ...	\$181,663 82
Profit and loss balance, ...	6,498 55

\$188,162 37

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$356 27	
For current bought, ...	15,198 92	
distribution, ...	2,416 93	
management, ...	2,425 47	
taxes, ...	1,080 53	
incidentals, ...	451 12	
	<u>\$21,929 24</u>	
Income from sale of electricity, ...		\$29,260 66
other sources, ...		3,517 66
Balance to profit and loss, ...	10,849 08	
	<u>\$32,778 32</u>	<u>\$32,778 32</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$7,144 04
Balance of manufacturing account, ...		10,849 08
Interest received, ...		747 06
Jobbing, ...		125 65
Other items of income, ...		293 82
Interest paid, ...	\$4,698 20	
Dividends declared, ...	4,560 00	
Depreciation, ...	2,354 00	
Reserve fund, ...	760 00	
Other items, ...	288 90	
Balance June 30, 1914, ...	6,498 55	
	<u>\$19,159 65</u>	<u>\$19,159 65</u>

WEBSTER AND SOUTHBRIDGE GAS AND ELECTRIC COMPANY.

ASSETS.

Real estate (gas), ...	\$32,364 86
Machinery and manufacturing appliances (gas), ...	47,000 00
Street mains (gas), ...	81,500 00
Services (gas), ...	283 88
Meters (gas), ...	23,500 00
Due for gas, ...	7,730 38
Gas coal on hand, ...	314 60
Enrichers on hand, ...	1,112 71

Purifying materials on hand, ...	\$525 30
Other gas materials on hand, ...	4,306 74
Gas fixtures, tools, etc., on hand, ...	1,423 71
Real estate (electric), ...	47,142 26
Steam plant (electric), ...	57,000 00
Electric plant, ...	38,000 00
Electric lines, ...	126,729 54
Transformers, ...	31,600 00
Meters (electric), ...	19,000 00
Arc lamps, ...	4,700 00
Due for electricity, ...	18,118 40
Fuel on hand (electric), ...	908 79
Other electric materials on hand, ...	9,368 62
Electric fixtures, tools, etc., on hand, ...	1,553 43
Horses, wagons, automobiles, etc., ...	4,447 25
Sundry accounts due the company, ...	1,784 29
Office furniture, ...	2,673 73
Cash on hand, ...	3,652 99
Investments (real estate), ...	1,414 46

Total assets as per books of the company, ... \$568,155 94

LIABILITIES.

Capital stock, ...	\$170,000 00
Bonds issued, ...	60,000 00
Notes payable, ...	210,300 00
Unpaid bills, ...	19,397 52
Deposits, ...	691 71
Dividends accrued, ...	2,550 00
Interest accrued but not due, ...	659 55
Amounts due from the company, not included above, ...	1,828 81

Total liabilities as per books of the company, ... \$465,427 59
Profit and loss balance, ... 102,728 35

\$568,155 94

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses (gas):		
At works, ...	\$29,197 30	
For distribution, ...	3,581 46	
management, ...	4,568 39	
taxes, ...	1,862 21	
incidentals, ...	1,312 46	
		\$40,521 82
Operating expenses (electric):		
At station, ...	\$34,556 56	
For distribution, ...	16,589 39	
management, ...	9,138 00	
taxes, ...	4,027 67	
incidentals, ...	2,621 36	
		66,932 98
Income from sale of gas, ...		\$55,566 45
sale of electricity, ...		124,639 55
other sources (electric), ...		125 00
Balance to profit and loss:		
Gas, ...	15,044 63	
Electric, ...	57,831 57	
	\$180,331 00	\$180,331 00

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$81,949 24
Balance of gas manufacturing account, ...		15,044 63
Balance of electric manufacturing account, ...		57,831 57
Rents, ...		233 19
Jobbing, ...		1,034 43
Interest paid, ...	\$14,782 37	
Dividends declared, ...	10,200 00	
Depreciation, ...	22,011 59	
Other items, ...	6,370 75	
Balance June 30, 1914, ...	102,728 35	
	\$156,093 06	\$156,093 06

THE WESTBOROUGH GAS AND ELECTRIC COMPANY.

(Marlborough Electric Co., Lessee.)

ASSETS.

Real estate, ...	\$5,518 28
Steam plant, ...	6,397 28
Electric plant, ...	15,567 71
Electric lines, ...	42,065 23
Transformers, ...	7,198 32
Meters, ...	9,010 14
Arc lamps, ...	648 00
Motors on hand, ...	430 71
Sundry accounts due the company, ...	280 00
Office furniture, ...	393 29
Cash on hand, ...	584 36
Investments (real estate), ...	1,769 35
Total assets as per books of the company, ...	\$89,862 67

LIABILITIES.

Capital stock, ...	\$36,500 00
Bonds issued, ...	10,000 00
Notes payable, ...	6,000 00
Interest accrued but not due, ...	280 00
Amounts due from the company, not included above, ...	20,361 06
Total liabilities as per books of the company, ...	\$73,141 06
Profit and loss balance, ...	16,721 61

\$89,862 67

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$16,721 61
Rents, ...		3,650 00
For account interest from Marlboro Electric Company, ...		811 50
For account depreciation from Marlboro Electric Company, ...		5,000 00
Other items of income, ...		388 61

	Dr.	Cr.
Interest paid, ...	\$811 50	
Dividends declared, ...	3,650 00	
Depreciation, ...	5,000 00	
Other items, ...	388 61	
Balance June 30, 1914, ...	16,721 61	
	\$26,571 72	\$26,571 72

WEST BOSTON GAS COMPANY.

ASSETS.

Real estate, ...	\$55,169 85
Machinery and manufacturing appliances, ...	118,902 77
Street mains, ...	49,750 80
Due for gas, ...	8,438 97
Gas coal on hand, ...	1,462 35
Enrichers on hand, ...	792 46
Purifying materials on hand, ...	2,784 70
Other materials on hand, ...	92 00
Stoves on hand, ...	1,291 50
Sundry accounts due the company, ...	764 57
Cash on hand, ...	3,265 43
Investments (reserve account), ...	3,015 55

Total assets as per books of the company, ... \$245,730 95

LIABILITIES.

Capital stock, ...	\$147,500 00
Notes payable, ...	85,000 00
Unpaid bills, ...	2,482 23
Reserve fund, ...	3,015 55
Amounts due from the company, not included above, ...	4,072 31

Total liabilities as per books of the company, ... \$242,070 09

Profit and loss balance, ... 3,660 86

\$245,730 95

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$41,330 41	
For distribution, ...	598 32	
management, ...	1,372 14	
taxes, ...	2,267 40	
incidentals, ...	146 13	
	\$45,714 40	
Income from sale of gas, ...		\$62,533 90
residuals, ...		409 93
Balance to profit and loss, ...	17,229 43	
	\$62,943 83	\$62,943 83

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$1,999 89
Balance of manufacturing account, ...		17,229 43
Interest received, ...		21 47

	Dr.	Cr.
Interest paid, ...	\$7,039 93	
Dividends declared, ...	5,550 00	
Reserve fund, ...	3,000 00	
Balance June 30, 1914, ...	3,660 86	
	\$19,250 79	\$19,250 79

WEYMOUTH LIGHT AND POWER COMPANY.

Assets.	
Real estate, ...	\$57,691 91
Steam plant, ...	110,779 84
Electric plant, ...	45,491 34
Electric lines, ...	193,314 97
Transformers, ...	14,121 30
Meters, ...	18,157 20
Arc lamps, ...	1,883 00
Due for electricity, ...	25,863 05
Fuel on hand, ...	1,377 82
Electrodes on hand, ...	21 55
Incandescent lamps on hand, ...	936 02
Other materials on hand, ...	160 35
Motors on hand, ...	12,289 84
Fixtures, tools, etc., on hand, ...	10,976 37
Horses, wagons, automobiles, etc., ...	3,978 51
Sundry accounts due the company, ...	3,371 12
Office furniture, ...	1,307 51
Cash on hand, ...	13,484 48
Interest prepaid, ...	1,395 02
Insurance, ...	1,208 34
Total assets as per books of the company, ...	\$517,809 54

LIABILITIES.	
Capital stock, ...	\$300,000 00
Premium on capital stock, ...	15,000 00
Notes payable, ...	161,000 00
Unpaid bills, ...	9,245 41
Deposits, ...	59 00
Interest accrued but not due, ...	1,070 58
Amounts due from the company, not included above, ...	1,983 05

Total liabilities as per books of the company, ...	\$488,358 04
Profit and loss balance, ...	29,451 50

\$517,809 54

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses:			
At station, ...	\$44,815 23		
For distribution, ...	8,454 33		
management, ...	4,589 22		
taxes, ...	8,268 83		
incidentals, ...	2,287 06		

\$68,414 67

	Dr.	Cr.
Income from sale of electricity, ...		\$103,215 42
other sources, ...		318 69
Balance to profit and loss, ...	\$35,119 44	
	\$103,534 11	\$103,534 11

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$29,464 14
Balance of manufacturing account, ...		35,119 44
Interest received, ...		973 05
Rents, ...		190 00
Other items of income, ...		315 42
Interest paid, ...	\$5,884 53	
Dividends declared, ...	27,750 00	
Depreciation, ...	2,150 00	
Other items, ...	826 02	
Balance June 30, 1914, ...	29,451 50	
	\$66,062 05	\$66,062 05

WILLIAMSBURG.

(See MILL RIVER ELECTRIC LIGHT COMPANY.)

WILLIAMSTOWN GAS COMPANY.

ASSETS.

Real estate (gas), ...	\$2,364 17
Machinery and manufacturing appliances (gas), ...	3,846 00
Street mains (gas), ...	25,483 02
Services (gas), ...	5,577 41
Meters (gas), ...	4,043 81
Due for gas, ...	1,131 02
Other gas materials on hand, ...	55 60
Gas fixtures, tools, etc., on hand, ...	436 91
Electric lines, ...	18,660 68
Transformers, ...	4,103 22
Meters (electric), ...	4,133 82
Arc lamps, ...	844 24
Due for electricity, ...	2,238 10
Incandescent lamps on hand, ...	166 38
Globes on hand, ...	264 54
Electric fixtures, tools, etc., on hand, ...	219 24
Horses, wagons, automobiles, etc., ...	516 00
Sundry accounts due the company, ...	1,157 44
Office furniture, ...	410 12
Cash on hand, ...	3,468 24
Investments (real estate), ...	4,000 00

Total assets as per books of the company, ... \$83,119 86

LIABILITIES.	
Capital stock, ...	\$40,000 00
Notes payable, ...	31,500 00
Unpaid bills, ...	1,916 72
Deposits, ...	413 36
Unpaid dividends, ...	1,200 00
Amounts due from the company, not included above, ...	509 43

Total liabilities as per books of the company, ...	\$75,539 51
Profit and loss balance, ...	7,580 45

\$83,119 96

MANUFACTURING ACCOUNT.		Dr.	Cr.
Operating expenses (gas):			
At works, ...	\$7 88		
For gas bought, ...	5,441 60		
distribution, ...	1,174 39		
management, ...	1,596 69		
taxes, ...	476 76		
incidentals, ...	159 24		
		\$8,856 56	
Operating expenses (electric):			
For current bought, ...	\$5,434 08		
distribution, ...	1,499 77		
management, ...	3,085 32		
taxes, ...	978 26		
incidentals, ...	282 69		
		11,280 12	
Income from sale of gas, ...			\$9,610 42
sale of electricity, ...			20,924 89
Balance to profit and loss:			
Gas, ...		753 86	
Electric, ...		9,644 77	
		\$30,535 31	\$30,535 31

PROFIT AND LOSS ACCOUNT.		Dr.	Cr.
Balance June 30, 1913, ...			\$6,929 91
Balance of gas manufacturing account, ...			753 86
Balance of electric manufacturing account, ...			9,644 77
Interest received, ...			5 35
Rents, ...			150 00
Interest paid, ...	\$1,868 70		
Dividends declared, ...	4,800 00		
Depreciation, ...	1,438 00		
Other items, ...	1,796 74		
Balance June 30, 1914, ...	7,580 45		
	\$17,483 89	\$17,483 89	

WINCHENDON ELECTRIC LIGHT AND POWER COMPANY.

ASSETS.

Real estate, ...	\$101,723 38
Electric plant, ...	18,597 37
Electric lines, ...	23,986 47
Transformers, ...	6,836 63
Meters, ...	6,498 04
Arc lamps, ...	957 40
Due for electricity, ...	4,791 87
Electrodes on hand, ...	3 85
Incandescent lamps on hand, ...	83 97
Other materials on hand, ...	1,112 27
Motors on hand, ...	190 00
Fixtures, tools, etc., on hand, ...	374 23
Horses, wagons, automobiles, etc., ...	150 00
Sundry accounts due the company, ...	4,934 84
Office furniture, ...	437 85
Cash on hand, ...	746 80
Insurance, ...	404 07

Total assets as per books of the company, ... \$171,829 04

LIABILITIES.

Capital stock, ...	\$12,000 00
Bonds issued, ...	5,500 00
Notes payable, ...	121,400 00
Unpaid bills, ...	1,844 73
Interest accrued but not due, ...	1,585 62

Total liabilities as per books of the company, ... \$142,330 35
 Profit and loss balance, ... 29,498 69

\$171,829 04

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$1,076 05	
For current bought, ...	3,653 21	
distribution, ...	2,798 59	
management, ...	3,800 19	
taxes, ...	841 25	
incidentals, ...	608 89	
	\$12,778 18	
Income from sale of electricity, ...		\$20,983 19
Balance to profit and loss, ...	8,205 01	
	\$20,983 19	\$20,983 19

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$27,109 57
Balance of manufacturing account, ...		8,205 01
Jobbing, ...		906 02

	Dr.	Cr.
Interest paid, ...	\$6,690 45	
Other items, ...	31 46	
Balance June 30, 1914, ...	29,498 69	
	\$36,220 60	\$36,220 60

WOBURN GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$14,871 40
Machinery and manufacturing appliances, ...	29,147 61
Street mains and services, ...	42,623 13
Meters, ...	4,698 41
Due for gas, ...	3,091 49
Gas coal on hand, ...	708 90
Coke on hand, ...	400 00
Tar on hand, ...	200 00
Enrichers on hand, ...	50 00
Purifying materials on hand, ...	19 15
Stoves on hand, ...	448 69
Fixtures, tools, etc., on hand, ...	50 00
Sundry accounts due the company, ...	621 60
Office furniture, ...	50 00
Cash on hand, ...	1,161 43

Total assets as per books of the company, ... \$98,141 81

LIABILITIES.

Capital stock, ...	\$45,100 00
Notes payable, ...	7,000 00
Deposits, ...	242 00

Total liabilities as per books of the company, ... \$52,342 00
 Profit and loss balance, ... 45,799 81

\$98,141 81

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$15,840 01	
For distribution, ...	1,844 31	
management, ...	3,548 24	
taxes, ...	1,866 33	
incidentals, ...	509 74	
	\$23,608 63	
Income from sale of gas, ...		\$23,518 57
residuals, ...		4,449 50
other sources, ...		161 15
Balance to profit and loss, ...	4,520 59	
	\$28,129 22	\$28,129 22

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$45,523 53
Balance of manufacturing account, ...		4,520 59
Jobbing, ...		198 98
Interest paid, ...	\$282 50	
Dividends declared, ...	3,608 00	
Depreciation, ...	415 00	
Other items, ...	137 79	
Balance June 30, 1914, ...	45,799 81	
	\$50,243 10	\$50,243 10

WORCESTER COUNTY GAS COMPANY.

ASSETS.

Real estate, ...	\$24,590 18
Machinery and manufacturing appliances, ...	43,015 46
Street mains, ...	201,399 33
Services, ...	39,588 56
Meters, ...	14,299 54
Due for gas, ...	4,298 02
Gas coal on hand, ...	317 99
Enrichers on hand, ...	299 82
Purifying materials on hand, ...	33 87
Other materials on hand, ...	2,674 08
Fixtures, tools, etc., on hand, ...	7,335 48
Horses, wagons, automobiles, etc., ...	2,913 43
Sundry accounts due the company, ...	2,216 42
Office furniture, ...	1,057 10
Cash on hand, ...	1,440 97
Total assets as per books of the company, ...	\$345,480 25
Profit and loss balance, ...	18,427 13
	\$363,907 38

LIABILITIES.

Capital stock, ...	\$285,000 00
Notes payable, ...	51,324 00
Unpaid bills, ...	26,027 77
Deposits, ...	1,080 00
Interest accrued but not due, ...	72 61
Amounts due from the company, not included above, ...	403 00
Total liabilities as per books of the company, ...	\$363,907 38

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At works, ...	\$7,618 50	
For gas bought, ...	14,216 47	
distribution, ...	5,707 70	
management, ...	5,341 95	
taxes, ...	3,005 02	
incidentals, ...	1,503 64	
	\$37,393 28	

	Dr.	Cr.
Income from sale of gas, ...		\$35,425 42
other sources, ...		73 10
Balance to profit and loss, ...		1,894 76
	<u>\$37,393 28</u>	<u>\$37,393 28</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$12,238 18	
Balance of manufacturing account, ...	1,894 76	
Interest received, ...		\$4 60
Rents, ...		444 44
Jobbing, ...		577 68
Other items of income, ...		5 04
Interest paid, ...	3,697 19	
Other items, ...	1,628 76	
Balance June 30, 1914, ...		18,427 13
	<u>\$19,458 89</u>	<u>\$19,458 89</u>

WORCESTER ELECTRIC LIGHT COMPANY.

Assets.

Real estate, ...	\$325,075 55
Steam plant, ...	312,336 48
Electric plant, ...	191,358 45
Electric lines, ...	1,471,985 77
Transformers, ...	99,169 27
Meters, ...	61,949 92
Arc lamps, ...	30,956 85
Due for electricity, ...	62,960 00
Fuel on hand, ...	6,283 10
Electrodes and carbons on hand, ...	1,645 19
Oil and waste on hand, ...	133 15
Incandescent lamps on hand, ...	15,516 62
Globes on hand, ...	247 56
Other materials on hand, ...	47,839 68
Fixtures, tools, etc., on hand, ...	25,725 70
Horses, wagons, automobiles, etc., ...	24,353 73
Sundry accounts due the company, ...	26,521 42
Office furniture, ...	7,018 16
Cash on hand, ...	7,247 13
Leicester plant, ...	19,433 37
Total assets as per books of the company, ...	<u>\$2,737,757 10</u>

LIABILITIES.

Capital stock, ...	\$1,300,000 00
Premium on capital stock, ...	790,000 00
Notes payable, ...	140,000 00
Unpaid bills, ...	69,596 15
Deposits, ...	4,950 25
Total liabilities as per books of the company, ...	<u>\$2,304,546 40</u>
Profit and loss balance, ...	433,210 70

\$2,737,757 10.

MANUFACTURING ACCOUNT.

Operating expenses:	DR.	CR.
At station, ...	\$209,584 18	
For current bought,	5,896 22	
distribution, ...	88,452 26	
management, ...	91,940 90	
taxes, ...	52,063 10	
incidentals, ...	16,320 90	
	\$464,257 56	
Income from sale of electricity, ...		\$880,248 19
other sources, ...		3,870 73
Balance to profit and loss, ...	419,861 36	
	\$884,118 92	\$884,118 92

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$403,617 69
Balance of manufacturing account, ...		419,861 36
Interest received, ...		1,949 40
Jobbing, ...		3,847 21
Interest paid, ...	\$10,837 46	
Dividends declared, ...	198,000 00	
Depreciation, ...	183,032 80	
Other items, ...	4,194 70	
Balance June 30, 1914, ...	433,210 70	
	\$829,275 66	\$829,275 66

WORCESTER GAS LIGHT COMPANY.

ASSETS.

Real estate, ...	\$1,059,789 70
Machinery and manufacturing appliances, ...	1,466,027 39
Street mains, ...	281,088 36
Meters, ...	86,415 92
Due for gas, ...	54,896 45
Gas coal on hand, ...	72,772 68
Coke on hand, ...	33,199 65
Tar on hand, ...	1,359 45
Enrichers on hand, ...	21,865 57
Purifying materials on hand, ...	174 87
Other materials on hand, ...	40,875 32
Stoves on hand, ...	9,132 60
Fixtures, tools, etc., on hand, ...	11,016 87
Horses, wagons, automobiles, etc., ...	14,352 46
Sundry accounts due the company, ...	17,594 81
Office building, ...	45,000 00
Office furniture, ...	1,383 16
Cash on hand, ...	80,750 12
Insurance, ...	9,099 80

Total assets as per books of the company, ... \$3,306,795 18

LIABILITIES.

Capital stock, ...	\$1,400,000 00
Premium on capital stock, ...	850,000 00
Notes payable, ...	705,000 00
Unpaid bills, ...	28,202 39
Deposits, ...	69,850 58
Unpaid dividends, ...	28,000 00
Interest accrued but not due, ...	6,516 18
Amounts due from the company, not included above, ...	12,159 82
Total liabilities as per books of the company, ...	\$3,099,728 97
Profit and loss balance, ...	207,066 21
	<u>\$3,306,795 18</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
At works, ...	\$488,457 95	
For distribution, ...	82,638 58	
management, ...	36,452 93	
taxes, ...	57,215 50	
incidentals, ...	12,900 37	
	<u>\$677,665 33</u>	
Income from sale of gas, ...		\$680,266 79
residuals, ...		119,910 99
Balance to profit and loss, ...	122,512 45	
	<u>\$800,177 78</u>	<u>\$800,177 78</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$269,559 62
Balance of manufacturing account, ...		122,512 45
Interest received, ...		14,012 83
Rents, ...		1,434 04
Interest paid, ...	\$40,846 04	
Dividends declared, ...	148,000 00	
Depreciation, ...	7,448 82	
Other items, ...	4,157 87	
Balance June 30, 1914, ...	207,066 21	
	<u>\$407,518 94</u>	<u>\$407,518 94</u>

WORCESTER SUBURBAN ELECTRIC COMPANY.

ASSETS.

Real estate, ...	\$103,773 34
Steam plant, ...	130,342 67
Electric plant, ...	162,845 47
Electric lines, ...	361,780 09
Transformers, ...	42,563 90
Meters, ...	29,672 48
Rights of way, ...	7,279 80
Due for electricity, ...	11,793 18
Incandescent lamps on hand, ...	1,562 68

Other materials on hand, ...	\$13,436 51
Fixtures, tools, etc., on hand, ...	2,001 39
Horses, wagons, automobiles, etc., ...	4,221 93
Sundry accounts due the company, ...	13,894 11
Office furniture, ...	2,436 50
Cash on hand, ...	31,910 44
Insurance, interest and taxes prepaid, ...	1,703 11

Total assets as per books of the company, ... \$921,217 60

LIABILITIES.

Capital stock, ...	\$600,000 00
Notes payable, ...	275,000 00
Unpaid bills, ...	13,932 97
Deposits, ...	381 00
Unpaid dividends, ...	12,000 00
Interest accrued but not due, ...	1,739 49
Amounts due from the company, not included above, ...	2,802 27

Total liabilities as per books of the company, ... \$905,855 73
 Profit and loss balance, ... 15,361 87

\$921,217 60

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
At station, ...	\$33,249 56	
For current bought, ...	43,082 78	
distribution, ...	18,929 80	
management, ...	10,126 66	
taxes, ...	6,661 14	
incidentals, ...	3,651 88	
	\$115,701 82	
Income from sale of electricity, ...		\$217,107 23
other sources, ...		1,500 00
Balance to profit and loss, ...	102,905 41	
	\$218,607 23	\$218,607 23

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$7,278 75
Balance of manufacturing account, ...		102,905 41
Interest received, ...		478 52
Jobbing, ...		428 03
Transfer from reserve account, ...		5,340 43
Other items of income, ...		20 00
Interest paid, ...	\$12,304 02	
Dividends declared, ...	39,000 00	
Depreciation, ...	25,853 22	
Cancellation of management agreement, ...	19,728 75	
Other items, ...	4,203 28	
Balance June 30, 1914, ...	15,361 87	
	\$116,451 14	\$116,451 14

APPENDIX C.—MUNICIPALITIES.

BALANCE SHEETS, MANUFACTURING AND PROFIT AND LOSS
ACCOUNTS TO JUNE 30, 1914.

In these balance sheets the various plant assets represent the actual expenditures for these items, less depreciation charges; and the item of "cash or town treasury" includes the cash in the hands of the manager and the available unexpended balance of all appropriations except for depreciation fund,—that is to say, all appropriations, when they become subject to drafts by the manager, are treated as cash. Under the title of "appropriations and overdrafts" are included all those amounts which have been raised by direct taxation upon the estates in the town for new construction since the inception of the enterprise. When, as has frequently been done, the appropriation has by its terms been applicable, either to construction or maintenance, at the option of the management, only the amount actually expended for new construction and charged to the construction accounts has been treated as an appropriation for construction. While such appropriations are not strictly liabilities, in the ordinary acceptance of the term, they belong in any proper system of accounting on the same side of the ledger as bonds and notes outstanding and in the returns are for convenience grouped with them under the same designation.

[For other information about these plants see under title "MUNICIPAL OWNERSHIP" in the body of the report, and Appendix F.]

ASHBURNHAM.

ASSETS.	
Real estate, ...	\$288 48
Electric plant, ...	1,346 22
Electric lines, ...	11,350 41
Transformers, ...	1,072 37
Meters, ...	1,395 14
Incandescent street lamps, ...	812 45
Due for electricity, ...	1,843 09
Other materials on hand, ...	114 50
Tools and appliances, ...	259 81
Sundry accounts receivable, ...	60 00
Office inventory, ...	39 36
Cash on hand (or town treasury), ...	303 36
Depreciation fund, ...	496 95
Total assets as per books of the plant, ...	\$19,382 14
LIABILITIES.	
Appropriations for construction, ...	\$3,950 00
Appropriations for note payments, ...	4,000 00
Notes payable, ...	9,500 00
Unpaid bills, ...	152 20
Interest accrued but not due, ...	63 27
Total liabilities as per books of the plant, ...	\$17,665 47
Profit and loss balance, ...	1,716 67

 \$19,382 14

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$4,987 89	
Income from sale of electricity, ...		\$5,188 55
other sources, ...		120 00
Balance to profit and loss, ...	320 66	
	\$5,308 55	\$5,308 55

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$2,650 28
Balance of manufacturing account, ...		320 66
Appropriation for operating expenses, ...		165 00
Interest paid, ...	\$422 32	
Depreciation, ...	496 95	
Note paid from earnings, ...	500 00	
Balance June 30, 1914, ...	1,716 67	
	\$3,135 94	\$3,135 94

BELMONT.

ASSETS.

Electric lines, ...	\$25,586 13
Transformers, ...	3,433 39
Meters, ...	13,861 34
Arc lamps, ...	570 48
Incandescent street lamps, ...	3,061 82
Due for electricity, ...	1,978 46
Other materials on hand, ...	475 00
Tools and appliances, ...	515 00
Stable and garage inventory, ...	375 00
Sundry accounts receivable, ...	427 78
Cash on hand (or town treasury), ...	3,514 16
Depreciation fund, ...	1,083 54
Insurance, ...	269 95
Sinking funds, ...	4,480 00
Total assets as per books of the plant, ...	\$59,632 05
Profit and loss balance, ...	6,751 17
	\$66,383 22

LIABILITIES.

Appropriations for construction, ...	\$31,414 00
Overdrafts for construction, ...	3,879 22
Appropriations for bond payments, ...	1,000 00
note payments, ...	2,500 00
sinking funds, ...	4,480 00
Bonds outstanding, ...	18,500 00
Notes payable, ...	4,500 00
Interest accrued but not due, ...	110 00
Total liabilities, as per books of the plant, ...	\$66,383 22

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$26,404 60	
Income from sale of electricity, ...		\$25,025 37
Balance to profit and loss, ...		1,379 23
	<u>\$26,404 60</u>	<u>\$26,404 60</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$7,659 09	
Balance of manufacturing account, ...	1,379 23	
Appropriation for operating expenses, ...		\$2,162 15
interest, ...		873 75
depreciation, ...		1,544 00
Interest paid, ...	748 75	
Depreciation, ...	1,544 00	
Balance June 30, 1914, ...		6,751 17
	<u>\$11,331 07</u>	<u>\$11,331 07</u>

BOYLSTON.

ASSETS.

Real estate, ...	\$791 54
Electric plant, ...	550 00
Electric lines, ...	7,920 57
Transformers, ...	448 82
Meters, ...	378 66
Incandescent street lamps, ...	756 80
Due for electricity, ...	52 40
Incandescent lamps on hand, ...	104 28
Tools and appliances, ...	19 93
Cash on hand (or town treasury), ...	3,299 62
Depreciation fund, ...	317 12
Total assets as per books of the plant, ...	<u>\$14,639 74</u>

LIABILITIES.

Appropriations for construction, ...	\$918 45
note payments, ...	1,600 00
Notes payable, ...	8,700 00
Unpaid bills, ...	2,200 77
Interest accrued but not due, ...	105 41
Total liabilities as per books of the plant, ...	<u>\$13,524 63</u>
Profit and loss balance, ...	1,115 11
	<u>\$14,639 74</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$592 53	
Income from sale of electricity, ...		\$540 08
Balance to profit and loss, ...		52 45
	<u>\$592 53</u>	<u>\$592 53</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...	\$15 33	
Balance of manufacturing account, ...	52 45	
Interest received, ...		\$24 24
Appropriation for operating expenses, ...		1,275 64
interest, ...		348 65
depreciation, ...		317 12
Interest paid, ...	359 10	
Depreciation, ...	317 12	
Returned to town treasury Feb. 1, 1914, unavailable, ...	106 54	
Balance June 30, 1914, ...	1,115 11	
	\$1,965 65	\$1,965 65

BRAINTREE.

ASSETS.

Real estate, ...	\$9,430 29
Steam plant, ...	11,913 01
Electric plant, ...	11,817 01
Electric lines, ...	28,209 39
Transformers, ...	6,021 06
Meters, ...	16,050 24
Incandescent street lamps, ...	2,909 40
Due for electricity, ...	6,840 04
Fuel on hand, ...	197 00
Oil and waste on hand, ...	264 25
Incandescent lamps on hand, ...	514 23
Other materials on hand, ...	4,236 84
Tools and appliances, ...	1,068 50
Stable and garage inventory, ...	1,953 00
Sundry accounts receivable, ...	1,821 74
Office furniture, ...	561 00
Cash on hand (or town treasury), ...	2,552 82
Depreciation fund, ...	23,006 64
Sinking funds, ...	13,451 04
Total assets as per books of the plant, ...	\$142,817 50
Profit and loss balance, ...	24,310 91
	\$167,128 41

LIABILITIES.

Appropriations for construction, ...	\$72,687 34
note payments, ...	64,000 00
sinking funds, ...	9,030 00
Bonds outstanding, ...	16,500 00
Interest accrued but not due, ...	155 83
Amounts due from the plant, not included above, ...	4,755 24

Total liabilities as per books of the plant, ... \$167,128 41

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$24,378 68	
Income from sale of electricity, ...		\$24,640 10
other sources, ...		255 40
Balance to profit and loss, ...	516 82	
	<u>\$24,895 50</u>	<u>\$24,895 50</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$23,766 59	
Balance of manufacturing account, ...		\$516 82
Interest received, ...		406 73
Income from sinking funds, ...		413 01
Appropriations for operating expenses, ...		6,329 09
Jobbing, ...		17 81
Other items of income, ...		19 95
Interest paid, ...	660 00	
Depreciation, ...	4,378 35	
Sinking fund payments, ...	430 00	
Used for construction from miscellaneous income, ...	2,365 10	
Other items, ...	414 28	
Balance June 30, 1914, ...		24,310 91
	<u>\$32,014 32</u>	<u>\$32,014 32</u>

CHICOPEE.

Assets.

Real estate, ...	\$23,832 95
Steam plant, ...	89,065 56
Electric plant, ...	51,200 52
Electric lines, ...	49,230 70
Transformers, ...	15,068 05
Meters, ...	18,214 90
Arc lamps, ...	12,851 31
Incandescent street lamps, ...	420 34
Due for electricity, ...	9,354 88
Fuel on hand, ...	3,366 00
Electrodes on hand, ...	48 80
Oil and waste on hand, ...	59 50
Incandescent lamps on hand, ...	750 79
Globes on hand, ...	83 20
Other materials on hand, ...	1,170 52
Tools and appliances, ...	548 23
Stable and garage inventory, ...	1,240 00
Sundry accounts receivable, ...	2,745 62
Office inventory, ...	763 00
Cash on hand (or town treasury), ...	10,172 50
Depreciation fund, ...	6,599 95
Total assets as per books of the plant, ...	<u>\$296,787 32</u>
Profit and loss balance, ...	17,242 05
	<u>\$314,029 37</u>

LIABILITIES.

Appropriations for construction,	\$59,018 47
bond payments,	70,918 40
note payments,	15,000 00
Bonds outstanding,	148,000 00
Notes payable,	13,000 00
Interest accrued but not due,	890 41
Overdraft for operation fund,	7,202 09
Total liabilities as per books of the plant,	\$314,029 37

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses,	\$44,779 81	
Income from sale of electricity,		\$44,655 93
other sources,		2,684 35
Balance to profit and loss,	2,560 47	
	\$47,340 28	\$47,340 28

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913,	\$25,652 57	
Balance of manufacturing account,		\$2,560 47
Interest received,		32 65
Appropriation for operating expense,		21,692 39
Jobbing,		208 21
Interest paid,	6,660 41	
Depreciation,	9,235 00	
Other items,	187 79	
Balance June 30, 1914,		17,242 05
	\$41,735 77	\$41,735 77

CONCORD.

ASSETS.

Real estate,	\$5,295 31
Steam plant,	25,680 78
Electric plant,	13,290 45
Electric lines,	38,197 38
Transformers,	3,868 07
Meters,	8,684 34
Arc lamps,	99 88
Incandescent street lamps,	2,875 22
Due for electricity,	8,244 26
Fire alarm system,	904 94
Fuel on hand,	1,447 50
Oil and waste on hand,	116 05
Incandescent lamps on hand,	753 67
Other materials on hand,	3,070 24
Tools and appliances,	1,723 25
Stable and garage inventory,	3,791 92
Sundry accounts receivable,	3,587 97

Office inventory, ...	\$324 50
Cash on hand (or town treasury), ...	129 10
Insurance, ...	26 66
Sinking funds, ...	35,074 47

Total assets as per books of the plant, ...	\$157,185 96
Profit and loss balance, ...	47,476 00
	\$204,661 96

LIABILITIES.

Appropriations for construction, ...	\$12,914 29
note payments, ...	1,000 00
sinking funds, ...	30,501 80
Bonds outstanding, ...	116,000 00
Notes payable, ...	40,000 00
Unpaid bills, ...	828 29
Deposits, ...	30 00
Interest accrued but not due, ...	1,987 92
Cash overdrawn, ...	1,399 66

Total liabilities as per books of the plant, ...	\$204,661 96
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$31,449 06	
Income from sale of electricity, ...		\$32,947 06
other sources, ...		2,641 98
Balance to profit and loss, ...	4,139 98	
	\$35,589 04	\$35,589 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$41,741 30	
Balance of manufacturing account, ...		\$4,139 98
Income from sinking funds, ...		1,124 95
Appropriation for operating expenses, ...		5,801 85
Jobbing, ...		6 47
Interest paid, ...	5,892 83	
Depreciation, ...	6,006 56	
Sinking fund appropriation, ...	3,580 00	
Note payments, ...	500 00	
Fire alarm system expenses and depreciation, ...	119 39	
Other items, ...	709 17	
Balance June 30, 1914, ...		47,476 00
	\$58,549 25	\$58,549 25

DANVERS.

ASSETS.

Real estate, ...	\$18,374 81
Steam plant, ...	38,207 21
Electric plant, ...	13,985 68
Electric lines, ...	42,793 36

Transformers, ...	\$6,252 18
Meters, ...	13,277 62
Arc lamps, ...	5,254 84
Due for electricity, ...	8,413 49
Fuel on hand, ...	757 50
Carbons on hand, ...	53 25
Incandescent lamps on hand, ...	284 80
Globes on hand, ...	47 20
Other materials on hand, ...	3,640 87
Tools and appliances, ...	1,803 70
Sundry accounts receivable, ...	1,920 55
Office inventory, ...	1,344 35
Depreciation fund, ...	2,819 49
Insurance, ...	260 56
Sinking funds, ...	43,992 99

Total assets as per books of the plant, ...	<u>\$203,484 45</u>
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LIABILITIES.

Appropriations for construction, ...	\$33,185 87
extraordinary repairs, ...	1,330 10
bond payments, ...	15,000 00
sinking funds, ...	44,377 04
Bonds outstanding, ...	89,900 00
Notes payable, ...	12,500 00
Unpaid bills, ...	1,292 54
Interest accrued but not due, ...	635 67
Cash overdrawn, ...	1,629 73

Total liabilities as per books of the plant, ...	<u>\$199,850 95</u>
Profit and loss balance, ...	3,633 50

\$203,484 45

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$40,267 86	
Income from sale of electricity, ...		\$47,870 53
Balance to profit and loss, ...	7,602 67	
	<u>\$47,870 53</u>	<u>\$47,870 53</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$3,489 21
Balance of manufacturing account, ...		7,602 67
Income from sinking funds, ...		1,025 40
Appropriation for operating expenses, ...		1,873 88
interest, ...		4,316 00
depreciation, ...		4,698 30
Interest paid, ...	\$3,791 00	
Depreciation, ...	4,698 30	
Used for construction from miscellaneous income, ...	2,882 66	
Sinking fund appropriation, ...	8,000 00	
Balance June 30, 1914, ...	3,633 50	
	<u>\$23,005 46</u>	<u>\$23,005 46</u>

GEORGETOWN.

ASSETS.

Real estate, ...	\$702 61
Electric plant, ...	941 25
Electric lines, ...	9,792 58
Transformers, ...	721 19
Meters, ...	775 22
Incandescent street lamps, ...	2,051 95
Due for electricity, ...	249 38
Other materials on hand, ...	2,079 08
Tools and appliances, ...	169 52
Sundry accounts receivable, ...	48 66
Office inventory, ...	14 05
Cash on hand (or town treasury), ...	6,051 66
Depreciation fund, ...	475 89
Insurance, ...	116 70

Total assets as per books of the plant, ... **\$24,189 74**

LIABILITIES.

Appropriations for bond payments, ...	\$2,000 00
Bonds outstanding, ...	19,000 00
Unpaid bills, ...	51 48
Interest accrued but not due, ...	253 33

Total liabilities as per books of the plant, ... **\$21,304 81**
 Profits and loss balance, ... **2,884 93**

\$24,189 74

MANUFACTURING ACCOUNT.

Operating expenses, ...	\$3,906 65	
Income from sale of electricity, ...		\$2,480 54
Balance to profit and loss, ...		1,426 11
	\$3,906 65	\$3,906 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$1,595 90
Balance of manufacturing account, ...	\$1,426 11	
Appropriation for operating expenses, ...		2,695 14
interest, ...		680 00
depreciation, ...		475 89
Interest paid, ...	660 00	
Depreciation, ...	475 89	
Balance June 30, 1914, ...	2,884 93	
	\$5,446 93	\$5,446 93

GROTON.

ASSETS.

Real estate, ...	\$2,004 53
Electric plant, ...	1,276 58
Electric lines, ...	14,857 68

Transformers, ...	\$1,071 94
Meters, ...	1,179 35
Incandescent street lamps, ...	1,752 72
Due for electricity, ...	584 82
Incandescent lamps on hand, ...	55 50
Tools and appliances, ...	132 76
Office inventory, ...	124 13
Cash on hand (or town treasury), ...	2,380 71
Depreciation fund, ...	1,872 91

Total assets as per books of the plant, ... \$27,293 63

LIABILITIES.

Appropriations for construction, ...	\$5,972 09
note payments, ...	11,360 00
Notes payable, ...	9,000 00
Interest accrued but not due, ...	72 65

Total liabilities as per books of the plant, ... \$26,404 74

Profit and loss balance, ... 888 89

\$27,293 63

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$4,290 25	
Income from sale of electricity, ...		\$3,071 30
Balance to profit and loss, ...		1,218 95
	\$4,290 25	\$4,290 25

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$610 16
Balance of manufacturing account, ...	\$1,218 95	
Appropriation for operating expenses, ...		1,512 20
interest, ...		348 76
depreciation, ...		712 30
Interest paid, ...	363 28	
Depreciation, ...	712 30	
Balance June 30, 1914, ...	888 89	
	\$3,183 42	\$3,183 42

GROVELAND.

ASSETS.

Real estate, ...	\$185 00
Electric plant, ...	1,097 64
Electric lines, ...	10,656 96
Transformers, ...	1,639 90
Meters, ...	1,648 28
Incandescent street lamps, ...	815 70
Due for electricity, ...	321 88
Incandescent lamps on hand, ...	18 00
Other materials on hand, ...	184 81

Tools and appliances, ...	\$83 69
Cash on hand (or town treasury), ...	2,656 39
Depreciation fund, ...	17 49

Total assets as per books of the plant, ... \$19,325 74

LIABILITIES.

Appropriations for construction, ...	\$3,150 00
note payments, ...	3,500 00
Notes payable, ...	12,000 00
Unpaid bills, ...	234 15
Interest accrued but not due, ...	135 00

Total liabilities as per books of the plant, ... \$19,019 15

Profit and loss balance, ... 306 59

\$19,325 74

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$4,223 39	
Income from sale of electricity, ...		\$3,420 00
Balance to profit and loss, ...		803 39
	\$4,223 39	\$4,223 39

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$185 05
Balance of manufacturing account, ...	\$803 39	
Appropriation for operating expenses, ...		898 04
interest, ...		540 00
depreciation, ...		496 50
Jobbing, ...		32 52
Interest paid, ...	545 63	
Depreciation, ...	496 50	
Balance June 30, 1914, ...	306 59	
	\$2,152 11	\$2,152 11

HINGHAM.

ASSETS.

Electric lines, ...	\$38,053 20
Transformers, ...	2,710 16
Meters, ...	8,425 90
Incandescent street lamps, ...	50 14
Due for electricity, ...	1,542 07
Incandescent lamps on hand, ...	156 06
Other materials on hand, ...	1,422 39
Tools and appliances, ...	926 93
Stable and garage inventory, ...	660 00
Sundry accounts due the plant, ...	525 32

Office inventory, ...	\$368 60
Cash on hand (or town treasury), ...	5,057 48
Depreciation fund, ...	1,180 99

Total assets as per books of the plant, ...	\$61,079 24
Profit and loss balance, ...	63 87

\$61,143 11
LIABILITIES.

Appropriations for construction, ...	\$42,939 36
note payments, ...	18,000 00
Unpaid bills, ...	100 00
Deposits, ...	103 75

Total liabilities as per books of the plant, ...	\$61,143 11
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MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, ...	\$22,432 30	
Income from sale of electricity, ...		\$20,402 27
Balance to profit and loss, ...		2,030 03
	\$22,432 30	\$22,432 30

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...	\$2,415 41	
Balance of manufacturing account, ...	2,030 03	
Appropriation for operating expenses, ...		\$5,344 10
depreciation, ...		1,721 73
Jobbing, ...		562 36
Interest paid, ...	33 33	
Depreciation, ...	1,721 73	
Returned to town treasury — unavailable as of Dec. 31, 1913, ...	1,491 56	
Balance June 30, 1914, ...		63 87
	\$7,692 06	\$7,692 06

HOLDEN.**ASSETS.**

Real estate, ...	\$337 85
Electric plant, ...	740 00
Electric lines, ...	13,396 97
Transformers, ...	975 90
Meters, ...	723 85
Incandescent street lamps, ...	647 10
Due for electricity, ...	61 06
Incandescent lamps on hand, ...	175 00
Other electric materials on hand, ...	2,223 39
Tools and appliances, ...	101 59
Cash on hand (or town treasury), ...	4,656 80
Depreciation fund, ...	359 18

Total assets as per books of the plant, ...	\$24,398 69
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LIABILITIES.

Appropriation for construction, ...	\$6,884 01
note payments, ...	3,400 00
Notes payable, ...	9,600 00
Interest accrued but not due, ...	187 75
Total liabilities as per books of the plant, ...	\$20,071 76
Profit and loss balance, ...	4,326 93
	\$24,398 69

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$2,202 74	
Income from sale of electricity, ...		\$2,926 96
Balance to profit and loss, ...	724 22	
	\$2,926 96	\$2,926 96

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$1,143 45
Balance of manufacturing account, ...		724 22
Appropriation for operating expenses, ...		4,191 99
interest, ...		392 00
depreciation, ...		495 00
Sale of town farm, ...		1,000 00
Interest paid, ...	\$588 86	
Depreciation, ...	495 00	
Returned to town treasury as of Feb. 28, 1914, ...		
unavailable, ...	2,535 87	
Balance June 30, 1914, ...	4,326 93	
	\$7,946 66	\$7,946 66

HOLYOKE.

ASSETS.

Real estate (gas), ...	\$265,826 38
Machinery and manufacturing appliances (gas), ...	234,196 43
Street mains (gas), ...	183,551 95
Meters (gas), ...	99,296 24
Due for gas, ...	2,234 18
Gas coal on hand, ...	8,391 60
Coke on hand, ...	681 00
Enrichers on hand, ...	1,397 40
Purifying materials on hand, ...	2,829 00
Other gas materials on hand, ...	1,722 90
Tools and appliances (gas), ...	1,697 50
Real estate (electric), ...	134,501 64
Steam plant (electric), ...	254,784 78
Water power, ...	12,557 44
Electric plant, ...	161,529 86
Electric lines, ...	197,860 82
Transformers, ...	53,155 65
Meters (electric), ...	74,426 72
Arc lamps, ...	20,767 42

Due for electricity, ...	\$22,896 23
Fuel on hand (electric), ...	13,072 40
Electrodes on hand, ...	140 98
Oil and waste on hand, ...	31 25
Incandescent lamps on hand, ...	2,342 64
Globes on hand, ...	94 20
Tools and appliances (electric), ...	1,727 00
Stable and garage inventory, ...	7,805 00
Sundry accounts receivable, ...	3,627 26
Office inventory, ...	2,000 00
Cash on hand (or city treasury), ...	129,316 85
Depreciation fund, ...	60,464 06
Insurance, ...	925 38
Total assets as per books of the plant, ...	\$1,955,852 16

LIABILITIES.

Appropriations for bond payments, ...	\$81,200 00
Bonds outstanding, ...	1,041,600 00
Unpaid bills, ...	37,896 05
Deposits, ...	2,356 12
Interest accrued but not due, ...	8,086 67
Operating cash overdrawn, ...	84,051 42
Amounts due from the plant, not included above, ...	38,383 75
Total liabilities as per books of the plant, ...	\$1,293,474 01
Profit and loss balance, ...	662,378 15
	\$1,955,852 16

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas, ...	\$150,269 58	
Electric, ...	200,668 53	
Income from sale of gas, ...		\$192,532 81
residuals, ...		3,088 38
other sources (gas), ...		40 70
sale of electricity, ...		309,632 95
Balance to profit and loss:		
Gas, ...	45,392 31	
Electric, ...	108,964 42	
	\$505,294 84	\$505,294 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$562,886 26
Balance of gas manufacturing account, ...		45,392 31
Balance of electric manufacturing account, ...		108,964 42
Interest received, ...		1,239 06
Bond premium, ...		2,987 45
Appropriation for operating expenses, ...		29,398 06
Interest paid, ...	\$36,649 41	
Depreciation, ...	51,840 00	
Balance June 30, 1914, ...	662,378 15	
	\$750,867 56	\$750,867 56

HUDSON.

ASSETS.

Real estate, ...	\$5,635 82
Steam plant, ...	17,969 99
Electric plant, ...	9,803 32
Electric lines, ...	17,314 11
Transformers, ...	5,015 34
Meters, ...	7,087 26
Arc lamps, ...	653 32
Incandescent street lamps, ...	2,006 41
Due for electricity, ...	1,969 83
Fuel on hand, ...	883 20
Electrodes on hand, ...	4 86
Oil and waste on hand, ...	117 12
Incandescent lamps on hand, ...	351 89
Globes on hand, ...	6 50
Other materials on hand, ...	1,152 50
Tools and appliances, ...	720 67
Sundry accounts receivable, ...	211 67
Office inventory, ...	363 05
Cash on hand (or town treasury), ...	4,485 48
Depreciation fund, ...	2,056 40
Insurance, ...	394 38

Total assets as per books of the plant, ...	\$78,003 12
Profit and loss balance, ...	20,569 85

 \$98,572 97

LIABILITIES.

Appropriations for construction, ...	\$13,024 34
Overdraft for construction, ...	15,940 30
Appropriations for extraordinary repairs, ...	1,500 00
note payments, ...	33,500 00
Bonds outstanding, ...	8,500 00
Notes payable, ...	25,700 00
Interest accrued but not due, ...	408 33

Total liabilities as per books of the plant, ...	\$98,572 97
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MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$19,045 04	
Income from sale of electricity, ...		\$21,959 86
other sources, ...		1,200 00
Balance to profit and loss, ...	4,114 82	
	\$23,159 86	\$23,159 86

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$21,173 57	
Balance of manufacturing account, ...		\$4,114 82
Interest received, ...		257 38
Appropriation for operating expenses, ...		609 30
Jobbing, ...		103 50

	Dr.	Cr.
Interest paid, ...	\$1,423 48	
Depreciation, ...	2,966 33	
Other items, ...	91 47	
Balance June 30, 1914, ...		\$20,569 85
	\$25,654 85	\$25,654 85

HULL.

ASSETS.

Real estate, ...	\$7,973 16
Steam plant, ...	18,511 14
Electric plant, ...	12,993 17
Electric lines, ...	43,976 69
Transformers, ...	10,544 33
Meters, ...	18,018 86
Incandescent street lamps, ...	226 75
Due for electricity, ...	7,385 66
Fuel on hand, ...	424 18
Incandescent lamps on hand, ...	851 67
Other materials on hand, ...	3,709 17
Tools and appliances, ...	1,643 23
Stable and garage inventory, ...	3,751 50
Office inventory, ...	1,641 53
Cash on hand (or town treasury), ...	5,521 86
Depreciation fund, ...	2,229 53
Insurance, ...	479 48
Sinking funds, ...	18,154 57
Total assets as per books of the plant, ...	\$158,036 48
Profit and loss balance, ...	48,973 81
	\$207,010 29

LIABILITIES.

Appropriations for construction, ...	\$47,494 56
note payments, ...	19,400 00
sinking funds, ...	68,614 24
Notes payable, ...	53,502 00
Unpaid bills, ...	3,775 18
Deposits, ...	10,260 61
Interest accrued but not due, ...	327 91
Cash overdrawn, ...	3,635 79
Total liabilities as per books of the plant, ...	\$207,010 29

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$43,843 03	
Income from sale of electricity, ...		\$44,011 79
other sources, ...		520 47
Balance to profit and loss, ...	689 23	
	\$44,532 26	\$44,532 26

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...	\$46,930 75	
Balance of manufacturing account, ...		\$689 23
Interest received, ...		9 86
Income from sinking funds, ...		403 77
Appropriation for depreciation, ...		4,729 90
Jobbing, ...		197 48
Other items of income, ...		61 65
Interest paid, ...	1,941 23	
Depreciation, ...	5,981 96	
Other items, ...	211 76	
Balance June 30, 1914, ...		48,973 81
	\$55,065 73	\$55,065 70

IPSWICH.

ASSETS.

Real estate, ...	\$7,862 83
Steam plant, ...	15,581 84
Electric plant, ...	9,482 87
Electric lines, ...	37,218 01
Transformers, ...	2,488 69
Meters, ...	3,071 73
Incandescent street lamps, ...	441 64
Due for electricity, ...	1,950 99
Oil and waste on hand, ...	61 29
Other materials on hand, ...	428 00
Tools and appliances, ...	325 42
Sundry accounts receivable, ...	259 12
Cash on hand (or town treasury), ...	7,301 94

Total assets as per books of the plant, ... \$86,474 28

LIABILITIES.

Appropriations for construction, ...	\$1,511 06
note payments, ...	11,300 00
Notes payable, ...	64,450 00
Interest accrued but not due, ...	320 00

Total liabilities as per books of the plant, ... \$77,581 06

Profit and loss balance, ... 8,893 22

\$86,474 28

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, ...	\$17,500 87	
Income from sale of electricity, ...		\$14,352 36
other sources, ...		2,000 00
Balance to profit and loss, ...		1,148 51
	\$17,500 87	\$17,500 87

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$10,000 76
Balance of manufacturing account, ...	\$1,148 51	
Appropriation for operating expenses, ...		463 85
interest, ...		2,540 00
depreciation, ...		2,040 00
Interest paid, ...	2,526 00	
Depreciation, ...	2,040 00	
Other items, ...	436 88	
Balance June 30, 1914, ...	8,893 22	
	\$15,044 61	\$15,044 61

LITTLETON.

Assets.

Electric plant, ...	\$727 90
Electric lines, ...	14,107 78
Transformers, ...	956 45
Meters, ...	593 05
Incandescent street lamps, ...	600 72
Due for electricity, ...	491 82
Other materials on hand, ...	633 86
Tools and appliances, ...	91 79
Sundry accounts receivable, ...	156 45
Cash on hand (or town treasury), ...	1,172 29
Depreciation fund, ...	511 00
Total assets as per books of the plant, ...	\$20,043 11

LIABILITIES.

Appropriations for construction, ...	\$3,176 00
bond payments, ...	1,500 00
Bonds outstanding, ...	14,000 00
Unpaid bills, ...	320 11
Interest accrued but not due, ...	140 00
Total liabilities as per books of the plant, ...	\$19,136 11
Profit and loss balance, ...	907 00
	\$20,043 11

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$2,601 99	
Income from sale of electricity, ...		\$2,014 78
Balance to profit and loss, ...		587 21
	\$2,601 99	\$2,601 99

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$804 65
Balance of manufacturing account, ...	\$587 21	
Interest received, ...		2 41
Appropriation for operating expenses, ...		296 43
interest, ...		850 00
depreciation, ...		511 00
Jobbing, ...		86 22
Other items of income, ...		25 89
Interest paid, ...	565 00	
Depreciation, ...	511 00	
Other items, ...	6 39	
Balance June 30, 1914, ...	907 00	
	\$2,576 60	\$2,576 60

MANSFIELD.

ASSETS.

Real estate, ...	\$11,009 14
Steam plant, ...	43,421 97
Electric plant, ...	16,962 44
Electric lines, ...	15,656 72
Transformers, ...	5,970 44
Meters, ...	6,660 40
Incandescent street lamps, ...	1,195 59
Due for electricity, ...	1,110 18
Fuel on hand, ...	207 50
Oil and waste on hand, ...	124 01
Incandescent lamps on hand, ...	239 94
Other materials on hand, ...	3,220 65
Tools and appliances, ...	655 74
Stable and garage inventory, ...	165 00
Sundry accounts receivable, ...	615 82
Office inventory, ...	437 59
Cash on hand (or town treasury), ...	4,742 98
Depreciation fund, ...	360 24
Sinking funds, ...	13,173 84
Total assets as per books of the plant, ...	\$125,930 19

LIABILITIES.

Appropriations for construction, ...	\$5,656 82
bond payments, ...	6,466 75
sinking funds, ...	8,500 00
Bonds outstanding, ...	92,500 00
Interest accrued but not due, ...	946 66
Total liabilities as per books of the plant, ...	\$114,070 23
Profit and loss balance, ...	11,859 96

\$125,930 19

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$20,973 68	
Income from sale of electricity, ...		\$22,174 04
Balance to profit and loss, ...	1,200 36	
	\$22,174 04	\$22,174 04

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$7,630 62
Balance of manufacturing account, ...		1,200 36
Income from sinking fund, ...		596 13
Appropriation for operating expenses, ...		7,701 66
Bond payments — a correction of appropriation, ...		2,000 00
Sinking fund — a correction of appropriation, ...		1,000 00
Interest paid, ...	\$3,796 66	
Depreciation, ...	3,826 12	
Other items, ...	646 03	
Balance June 30, 1914, ...	11,859 96	
	\$20,128 77	\$20,128 77

MARBLEHEAD.

ASSETS.

Real estate, ...	\$25,577 21
Steam plant, ...	25,216 63
Electric plant, ...	18,729 05
Electric lines, ...	21,626 68
Transformers, ...	11,037 46
Meters, ...	16,633 40
Arc lamps, ...	9,812 16
Incandescent street lamps, ...	315 62
Due for electricity, ...	496 08
Fuel on hand, ...	120 00
Electrodes on hand, ...	21 00
Oil and waste on hand, ...	29 50
Incandescent lamps on hand, ...	635 78
Globes on hand, ...	13 60
Other materials on hand, ...	1,071 94
Tools and appliances, ...	424 37
Stable and garage inventory, ...	1,615 50
Office inventory, ...	503 73
Cash on hand (or town treasury), ...	6,103 20
Depreciation fund, ...	12,872 61
Sinking funds, ...	27,048 72
Total assets as per books of the plant, ...	\$179,904 24
Profit and loss balance, ...	33,998 20

\$213,902 44

LIABILITIES.

Appropriations for construction, ...	\$80,742 82
Overdraft for construction, ...	1,065 27
Appropriations for bond payments, ...	14,000 00
note payments, ...	23,500 00
sinking funds, ...	20,000 00
Bonds outstanding, ...	72,000 00
Unpaid bills, ...	1,447 68
Interest accrued but not due, ...	1,146 67
Total liabilities as per books of the plant, ...	\$213,902 44

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$34,192 54	
Income from sale of electricity, ...		\$33,828 49
Balance to profit and loss, ...		364 05
	\$34,192 54	\$34,192 54

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$36,508 60	
Balance of manufacturing account, ...	364 05	
Income from sinking funds, ...		\$916 91
Appropriation for operating expenses, ...		1,931 97
interest, ...		2,893 33
depreciation, ...		5,076 65
Jobbing, ...		114 99
Interest paid, ...	2,940 00	
Depreciation, ...	5,076 65	
Other items, ...	42 75	
Balance June 30, 1914, ...		33,998 20
	\$44,932 05	\$44,932 05

MERRIMAC.

ASSETS.

Steam plant, ...	\$3,002 02
Electric plant, ...	2,927 46
Electric lines, ...	12,913 61
Transformers, ...	2,673 66
Meters, ...	1,663 78
Due for electricity, ...	776 47
Fuel on hand, ...	450 00
Incandescent lamps on hand, ...	163 90
Tools and appliances, ...	128 82
Cash (or town treasury), ...	3,174 88
Depreciation fund, ...	1,938 40

Total assets as per books of the plant, ... **\$29,813 00**

LIABILITIES.

Appropriations for construction, ...	\$5,053 16
Overdrafts for construction, ...	322 67
Appropriations for bond payments, ...	4,000 00
note payments, ...	679 80
Bonds outstanding, ...	6,500 00
Notes payable, ...	3,700 00
Unpaid bills, ...	75 00
Interest accrued but not due, ...	177 50

Total liabilities as per books of the plant, ...	\$20,508 13
Profit and loss balance, ...	9,304 87

\$29,813 00

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$7,119 32	
Income from sale of electricity, ...		\$7,390 56
Balance to profit and loss, ...	271 24	
	\$7,390 56	\$7,390 56

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$8,965 01
Balance of manufacturing account, ...		271 24
Interest received, ...		120 48
Appropriation for interest, ...		321 31
depreciation, ...		822 90
Other items of income, ...		20 00
Interest paid, ...	\$393 17	
Depreciation, ...	822 90	
Balance June 30, 1914, ...	9,304 87	
	\$10,520 94	\$10,520 94

MIDDLEBOROUGH.

ASSETS.

Real estate (gas), ...	\$3,977 30
Machinery and manufacturing appliances (gas), ...	11,886 74
Street mains (gas), ...	19,501 87
Meters (gas), ...	2,066 24
Due for gas, ...	851 28
Gas coal on hand, ...	117 78
Coke on hand, ...	54 00
Enrichers on hand, ...	42 60
Purifying materials on hand, ...	10 00
Other gas materials on hand, ...	20 05
Tools and appliances (gas), ...	363 93
Real estate (electric), ...	10,338 44
Steam plant (electric), ...	923 20
Water power, ...	11,472 98
Electric plant, ...	4,023 80

Gas engine plant, ...	\$12,215 32
Electric lines, ...	12,291 87
Transformers, ...	5,113 58
Meters (electric), ...	9,296 08
Arc lamps, ...	615 22
Incandescent street lamps, ...	1,530 49
Due for electricity, ...	4,657 56
Fuel on hand (electric), ...	1,227 50
Electrodes on hand, ...	42 24
Oil and waste on hand, ...	75 13
Other electric materials on hand, ...	1,876 86
Tools and appliances (electric), ...	1,048 65
Stable and garage inventory, ...	447 35
Sundry accounts receivable, ...	875 28
Office inventory, ...	418 82
Cash on hand (or town treasury), ...	5,625 56
Depreciation fund, ...	3,010 44

Total assets as per books of the plant, ...	\$126,018 16
Profit and loss balance, ...	31,355 27

\$157,373 43

LIABILITIES.

Appropriations for construction, ...	\$36,102 39
extraordinary repairs, ...	2,890 00
bond payments, ...	41,000 00
note payments, ...	18,000 00
Bonds outstanding, ...	37,500 00
Notes payable, ...	21,200 00
Unpaid bills, ...	279 71
Deposits, ...	10 00
Interest accrued but not due, ...	391 33

Total liabilities as per books of the plant, ...	\$157,373 43
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MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas, ...	\$5,314 38	
Electric, ...	16,529 65	
Income from sale of gas, ...		\$5,233 60
sale of electricity, ...		25,679 50
Balance to profit and loss:		
Gas, ...		80 78
Electric, ...	9,149 85	
	\$30,993 88	\$30,993 88

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$42,149 79	
Balance of gas manufacturing account, ...	80 78	
Balance of electric manufacturing account, ...		\$9,149 85
Appropriation for operating expenses, ...		920 67
depreciation, ...		3,500 00
Contribution by Pierce estate, ...		7,500 00
Other items of income, ...		14 46

	DR.	CR.
Interest paid, ...	\$2,388 00	
Depreciation, ...	4,823 63	
Other items, ...	2,998 05	
Balance June 30, 1914, ...		\$31,355 27
	\$52,440 25	\$52,440 25

MIDDLETON.

ASSETS.		
Electric lines, ...		\$4,729 74
Transformers, ...		160 00
Meters, ...		255 00
Incandescent street lamps, ...		275 00
Due for electricity, ...		42 51
Other materials on hand, ...		36 00
Tools and appliances, ...		20 00
Sundry accounts receivable, ...		80
Cash on hand (or town treasury), ...		628 68
Insurance, ...		58 33
Total assets as per books of the plant, ...		\$6,206 06

LIABILITIES.		
Appropriations for construction, ...		\$1,127 59
Notes payable, ...		4,500 00
Unpaid bills, ...		343 88
Interest accrued but not due, ...		15 94
Total liabilities as per books of the plant, ...		\$5,987 41
Profit and loss balance, ...		218 65
		\$6,206 06

MANUFACTURING ACCOUNT.		
	DR.	CR.
Operating expenses, ...	\$564 66	
Income from sale of electricity, ...		\$281 13
Balance to profit and loss, ...		283 53
	\$564 66	\$564 66

PROFIT AND LOSS ACCOUNT.		
	DR.	CR.
Balance of manufacturing account, ...	\$283 53	
Appropriation for operating expenses, ...		\$606 50
Interest paid, ...	104 32	
Balance June 30, 1914, ...	218 65	
	\$606 50	\$606 50

NORTH ATTLEBOROUGH.

ASSETS.	
Real estate, ...	\$10,730 50
Steam plant, ...	23,759 75
Electric plant, ...	14,919 72
Electric lines, ...	26,779 98
Transformers, ...	7,131 65
Meters, ...	12,232 41
Arc lamps, ...	94 10
Incandescent street lamps, ...	242 48
Due for electricity, ...	2,828 47
Fuel on hand, ...	1,338 02
Electrodes on hand, ...	1 57
Incandescent lamps on hand, ...	361 63
Other materials on hand, ...	2,198 68
Tools and appliances, ...	1,150 51
Stable and garage inventory, ...	36 55
Sundry accounts receivable, ...	853 59
Office inventory, ...	406 38
Cash on hand (or town treasury), ...	6,198 66
Depreciation fund, ...	8,486 26
Sinking funds, ...	28,096 05
Total assets as per books of the plant, ...	\$147,846 96
Profit and loss balance, ...	3,465 07
	<u>\$151,312 03</u>

LIABILITIES.	
Appropriations for construction, ...	\$27,526 82
Overdrafts for construction, ...	881 73
Appropriations for note payments, ...	26,032 57
sinking funds, ...	22,276 32
Bonds outstanding, ...	50,000 00
Notes payable, ...	23,475 00
Unpaid bills, ...	863 21
Interest accrued but not due, ...	133 33
Amounts due from the plant, not included above, ...	123 05
Total liabilities as per books of the plant, ...	<u>\$151,312 03</u>

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$24,696 31	
Income from sale of electricity, ...		\$30,701 83
Balance to profit and loss, ...	6,005 52	
	<u>\$30,701 83</u>	<u>\$30,701 83</u>

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$9,977 18	
Balance of manufacturing account, ...		\$6,005 52
Income from sinking funds, ...		1,046 05
Appropriation for operating expenses, ...		6,851 26

	Dr.	Cr.
Jobbing, ...		\$12 29
Interest paid, ...	\$3,100 12	
Depreciation, ...	4,089 26	
Other items, ...	213 63	
Balance June 30, 1914, ...		3,465 07
	\$17,380 19	\$17,380 19

NORWOOD.

ASSETS.

Real estate, ...	\$5,796 47
Electric plant, ...	3,682 66
Electric lines, ...	48,760 37
Transformers, ...	6,719 88
Meters, ...	10,836 42
Incandescent street lamps, ...	2,354 83
Inside wiring, ...	416 55
Due for electricity, ...	5,034 45
Incandescent lamps on hand, ...	521 86
Other materials on hand, ...	1,099 08
Stable and garage inventory, ...	450 00
Office inventory, ...	483 85
Cash on hand (or town treasury), ...	3,693 89
Depreciation fund, ...	1,213 35
Insurance, ...	82 91
Total assets as per books of the plant, ...	\$91,146 57

LIABILITIES.

Appropriations for construction, ...	\$12,551 59
note payments, ...	19,400 00
Notes payable, ...	32,500 00
Unpaid bills, ...	2,710 08
Interest accrued but not due, ...	117 66

Total liabilities as per books of the plant, ...	\$67,279 33
Profit and loss balance, ...	23,867 24
	\$91,146 57

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$35,804 89	
Income from sale of electricity, ...		\$45,165 40
other sources, ...		441 38
Balance to profit and loss, ...	9,801 89	
	\$45,606 78	\$45,606 78

PROFIT AND LOSS ACCOUNT

	Dr.	Cr.
Balance June 30, 1913, ...		\$17,098 67
Balance of manufacturing account, ...		9,801 89
Appropriation for operating expenses, ...		630 83
interest, ...		50 00

	Dr.	Cr.
Jobbing, ...		\$408 43
Interest paid, ...	\$1,625 99	
Depreciation, ...	2,342 76	
Other items, ...	153 83	
Balance June 30, 1914, ...	23,867 24	
	\$27,989 82	\$27,989 82

PAXTON.

ASSETS.

Real estate, ...	\$293 44
Electric plant, ...	690 00
Electric lines, ...	6,009 14
Transformers, ...	466 95
Meters, ...	329 82
Incandescent street lamps on hand, ...	225 00
Due for electricity, ...	57 98
Other materials on hand, ...	46 23
Cash on hand (or town treasury), ...	592 05
Total assets as per books of the plant, ...	\$8,710 61

LIABILITIES.

Appropriation for construction, ...	\$325 00
Notes payable, ...	5,000 00
Unpaid bills, ...	1,744 52
Total liabilities as per books of the plant, ...	\$7,069 52
Profit and loss balance, ...	1,641 09
	\$8,710 61

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$186 52	
Income from sale of electricity, ...		\$211 38
Balance to profit and loss, ...	24 86	
	\$211 38	\$211 38

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance of manufacturing account, ...		\$24 86
Appropriation for operating expenses, ...		221 23
interest, ...		218 05
Contributions by sundry persons, ...		1,295 00
Interest paid, ...	\$118 05	
Balance June 30, 1914, ...	1,641 09	
	\$1,759 14	\$1,759 14

PEABODY.

ASSETS.

Real estate, ...	\$10,169 81
Steam plant, ...	32,645 04
Electric plant, ...	24,386 48
Electric lines, ...	48,156 55
Transformers, ...	15,212 09
Meters, ...	13,608 77
Arc lamps, ...	683 60
Inside wiring, ...	768 95
Due for electricity, ...	12,026 82
Fuel on hand, ...	250 00
Electrodes on hand, ...	20 00
Oil and waste on hand, ...	310 00
Incandescent lamps on hand, ...	1,385 00
Globes on hand, ...	25 00
Other materials on hand, ...	3,997 01
Tools and appliances, ...	250 00
Stable and garage inventory, ...	1,000 00
Cash on hand (or town treasury), ...	5,232 95
Depreciation fund, ...	3,858 26
Sinking funds, ...	24,505 24
Total assets as per books of the plant, ...	\$198,491 57
Profit and loss balance, ...	17,132 35
	\$215,623 92

LIABILITIES.

Appropriations for construction, ...	\$73,949 44
Overdrafts for construction, ...	4,663 77
Appropriations for bond payments, ...	10,000 00
note payments, ...	22,700 00
sinking funds, ...	17,600 00
Bonds outstanding, ...	84,000 00
Unpaid bills, ...	1,935 71
Interest accrued but not due, ...	775 00
Total liabilities as per books of the plant, ...	\$215,623 92

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$63,437 69	
Income from sale of electricity, ...		\$57,869 86
other sources, ...		800 00
Balance to profit and loss, ...		4,767 83
	\$63,437 69	\$63,437 69

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$13,084 33	
Balance of manufacturing account, ...	4,767 83	
Income from sinking funds, ...		\$982 80
Appropriation for operating expenses, ...		2,204 58
interest, ...		3,140 00
depreciation, ...		6,472 88

	Dr.	Cr.
Interest paid, ...	\$3,164 13	
Depreciation, ...	6,472 88	
Returned to town treasury — Jan. 15, 1914, un- available funds, ...	2,443 44	
Balance June 30, 1914, ...		\$17,132 35
	\$29,932 61	\$29,932 61

PRINCETON.

ASSETS.

Real estate, ...	\$500 00
Electric plant, ...	500 00
Electric lines, ...	13,753 43
Transformers, ...	850 83
Meters, ...	146 02
Cash on hand (or town treasury), ...	1,703 00
Depreciation fund, ...	750 00
Total assets as per books of the plant, ...	\$18,203 28

LIABILITIES.

Appropriations for construction, ...	\$733 69
note payments, ...	2,000 00
Notes payable, ...	14,000 00
Interest accrued but not due, ...	210 00
Total liabilities as per books of the plant, ...	\$16,943 69
Profit and loss balance, ...	1,259 59
	\$18,203 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$1,056 65	
Income from sale of electricity, ...		\$760 40
Balance to profit and loss, ...		296 25
	\$1,056 65	\$1,056 65

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$1,286 80
Balance of manufacturing account, ...	\$296 25	
Appropriation for operating expenses, ...		430 00
interest, ...		560 00
depreciation, ...		750 00
Interest paid, ...	585 00	
Depreciation, ...	750 00	
Returned to town treasury — Feb. 1, 1914, un- available funds, ...	135 96	
Balance June 30, 1914, ...	1,259 59	
	\$3,026 80	\$3,026 80

READING.

ASSETS.	
Real estate, ...	\$11,591 68
Steam plant, ...	30,699 30
Electric plant, ...	17,911 57
Electric lines, ...	71,502 48
Transformers, ...	8,887 27
Meters, ...	13,774 39
Arc lamps, ...	1,687 62
Incandescent street lamps, ...	6,808 63
Due for electricity, ...	5,922 65
Fuel on hand, ...	293 19
Electrodes on hand, ...	10 24
Oil and waste on hand, ...	27 80
Incandescent lamps on hand, ...	895 84
Globes on hand, ...	39 00
Other materials on hand, ...	5,424 70
Tools and appliances, ...	1,234 14
Stable and garage inventory, ...	1,469 35
Office inventory, ...	1,141 05
Cash on hand (or town treasury), ...	3,871 89
Insurance, ...	1,148 74
Total assets as per books of the plant, ...	\$184,341 53
Profit and loss balance, ...	37,496 75
	\$221,838 28

LIABILITIES.	
Appropriations for construction, ...	\$36,623 30
Overdrafts for construction, ...	3,211 64
Appropriations for bond payments, ...	42,500 00
note payments, ...	22,000 00
Bonds outstanding, ...	81,500 00
Notes payable, ...	23,000 00
Unpaid bills, ...	10,348 17
Deposits, ...	1,488 85
Interest accrued but not due, ...	1,166 32
Total liabilities as per books of the plant, ...	\$221,838 28

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, ...	\$40,799 60	
Income from sale of electricity, ...		\$46,603 96
other sources, ...		659 54
Balance to profit and loss, ...	6,463 90	
	\$47,263 50	\$47,263 50

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...	\$34,385 18	
Balance of manufacturing account, ...		\$6,463 90
Interest received, ...		174 17
Bond premiums, ...		36 06

	Dr.	Cr.
Jobbing, ...		\$57 32
Appropriations for operations, ...		591 03
Interest paid, ...	\$4,167 18	
Depreciation, ...	6,051 08	
Other items, ...	215 79	
Balance June 30, 1914, ...		37,496 75
	\$44,819 23	\$44,819 23

ROWLEY.

ASSETS.

Real estate, ...	\$344 17
Electric plant, ...	523 60
Electric lines, ...	14,379 65
Transformers, ...	717 95
Meters, ...	997 23
Incandescent street lamps, ...	1,369 20
Due for electricity, ...	391 33
Other materials on hand, ...	158 40
Tools and appliances, ...	139 01
Office furniture, ...	27 55
Cash on hand (or town treasury), ...	1,194 22
Depreciation fund, ...	815 97
Total assets as per books of the plant, ...	\$21,058 28

LIABILITIES.

Appropriations for construction, ...	\$716 00
Overdraft for construction, ...	170 00
Appropriation for note payments, ...	5,440 00
Notes payable, ...	12,560 00
Unpaid bills, ...	642 98
Interest accrued but not due, ...	65 56

Total liabilities as per books of the plant, ...	\$19,594 54
Profit and loss balance, ...	1,463 74
	\$21,058 28

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$2,791 84	
Income from sale of electricity, ...		\$2,225 45
Balance to profit and loss, ...		566 39
	\$2,791 84	\$2,791 84

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$1,045 14
Balance of manufacturing account, ...	\$566 39	
Appropriation for operating expenses, ...		1,095 33
interest, ...		512 00
depreciation, ...		546 00

	Dr.	Cr.
Interest paid, ...	\$535 94	
Depreciation, ...	542 00	
Other items, ...	90 40	
Balance June 30, 1914, ...	1,463 74	
	\$3,198 47	\$3,198 47

SHREWSBURY.

ASSETS.		
Real estate, ...		\$619 99
Electric plant, ...		3,470 01
Electric lines, ...		30,583 75
Transformers, ...		392 61
Meters, ...		2,002 25
Incandescent street lamps, ...		646 01
Due for electricity, ...		1,176 74
Incandescent lamps on hand, ...		103 95
Tools and appliances, ...		213 63
Cash on hand (or town treasury), ...		2,258 52
Depreciation fund, ...		4,561 23

Total assets as per books of the plant, ... \$46,028 69

LIABILITIES.		
Appropriations for construction, ...		\$14,269 37
note payments, ...		8,500 00
Notes payable, ...		19,800 00
Unpaid bills, ...		1,252 87
Interest accrued but not due, ...		218 74

Total liabilities as per books of the plant, ... \$44,040 98

Profit and loss balance, ... 1,987 71

\$46,028 69

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$5,795 43	
Income from sale of electricity, ...		\$6,926 49
Balance to profit and loss, ...	1,131 06	
	\$6,926 49	\$6,926 49

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$873 69
Balance of manufacturing account, ...		1,131 06
Interest received, ...		58 94
Appropriation for operating expenses, ...		303 19
interest, ...		742 44
depreciation, ...		2,060 16
Interest paid, ...	\$772 77	
Depreciation, ...	2,060 16	
Returned to town treasury — Feb. 1, 1914, un- available funds, ...	348 84	
Balance June 30, 1914, ...	1,987 71	
	\$5,169 48	\$5,169 48

STERLING.

ASSETS.

Real estate, ...	\$475 58
Electric plant, ...	614 99
Electric lines, ...	10,916 68
Transformers, ...	1,813 46
Meters, ...	815 57
Municipal wiring, ...	660 05
Incandescent street lamps, ...	180 90
Due for electricity, ...	192 38
Incandescent lamps on hand, ...	80 80
Other materials on hand, ...	273 74
Tools and appliances, ...	41 28
Office inventory, ...	15 50
Cash on hand (or town treasury), ...	3,170 12
Depreciation fund, ...	852 86

Total assets as per books of the plant, ...	\$20,103 91
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LIABILITIES.

Appropriations for construction, ...	\$5,125 13
note payments, ...	5,500 00
Notes payable, ...	8,400 00
Unpaid bills, ...	298 41
Interest accrued but not due, ...	105 19

Total liabilities as per books of the plant, ...	\$19,428 73
Profit and loss balance, ...	675 18

\$20,103 91

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$1,963 31	
Income from sale of electricity, ...		\$2,270 23
other sources, ...		137 41
Balance to profit and loss, ...	444 33	
	\$2,407 64	\$2,407 64

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$325 79
Balance of manufacturing account, ...		444 33
Appropriation for operating expenses, ...		244 12
depreciation, ...		455 35
Interest paid, ...	\$310 17	
Depreciation, ...	477 84	
Other items, ...	6 40	
Balance June 30, 1914, ...	675 18	

\$1,469 59	\$1,469 59
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TAUNTON.

ASSETS.

Real estate, ...	\$53,558 01
Steam plant, ...	124,908 99
Wharf, ...	4,537 38
Electric plant, ...	57,685 56
Electric lines, ...	67,201 83
Transformers, ...	36,215 97
Meters, ...	17,972 57
Arc lamps, ...	12,527 45
Incandescent street lamps, ...	322 37
Due for electricity, ...	16,258 94
Fuel on hand, ...	3,248 50
Electrodes on hand, ...	297 57
Oil and waste on hand, ...	159 54
Incandescent lamps on hand, ...	1,196 63
Globes on hand, ...	99 03
Other materials on hand, ...	3,272 52
Tools and appliances, ...	3,517 30
Stable and garage inventory, ...	1,317 15
Sundry accounts receivable, ...	921 08
Office inventory, ...	1,322 45
Cash on hand (or city treasury), ...	19,110 31
Depreciation fund, ...	14,817 00
Sinking funds, ...	128,938 87
Total assets as per books of the plant, ...	\$569,407 02

LIABILITIES.

Appropriations for construction, ...	\$28,162 23
note payments, ...	1,500 00
sinking funds, ...	80,104 29
Bonds outstanding, ...	412,000 00
Unpaid bills, ...	10,010 41
Deposits, ...	20 00
Interest accrued but not due, ...	1,319 18

Total liabilities as per books of the plant, ...	\$533,116 11
Profit and loss balance, ...	36,290 91

\$569,407 02

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, ...	\$75,883 84	
Income from sale of electricity, ...		\$90,660 02
Balance to profit and loss, ...	14,776 18	
	\$90,660 02	\$90,660 02

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$29,197 83
Balance of manufacturing account, ...		14,776 18
Interest received, ...		1,093 75

	Dr.	Cr.
Bond premium, ...		\$1,578 50
Income from sinking funds, ...		4,291 25
Appropriation for operating expenses, ...		3,306 27
interest, ...		15,920 00
Water fund bonds transferred — correction, ...		5,000 00
Other items of income, ...		313 96
Interest paid, ...	\$16,318 13	
Depreciation, ...	14,817 00	
Sewer fund bonds transferred — correction, ...	6,000 00	
Other items, ...	2,051 70	
Balance June 30, 1914, ...	36,290 91	
	\$75,477 74	\$75,477 74

TEMPLETON.

ASSETS.

Electric plant, ...	\$892 91
Electric lines, ...	23,808 93
Transformers, ...	1,643 29
Meters, ...	2,654 78
Arc lamps, ...	35 63
Incandescent street lamps, ...	382 55
Due for electricity, ...	868 24
Electrodes on hand, ...	2 70
Incandescent lamps on hand, ...	332 77
Tools and appliances, ...	251 87
Office inventory, ...	140 38
Cash on hand (or town treasury), ...	1,750 62
Depreciation fund, ...	2,082 49
Total assets as per books of the plant, ...	\$34,847 16

LIABILITIES.

Appropriations for construction, ...	\$7,149 70
note payments, ...	8,516 67
Notes payable, ...	17,199 99
Unpaid bills, ...	665 67
Total liabilities as per books of the plant, ...	\$33,532 03
Profit and loss balance, ...	1,315 13

\$34,847 16

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$5,080 69	
Income from sale of electricity, ...		\$5,923 05
other sources, ...		41 10
Balance to profit and loss, ...	883 46	
	\$5,964 15	\$5,964 15

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$1,920 34
Balance of manufacturing account, ...		883 46
Appropriation for operating expenses, ...		73 15
depreciation, ...		924 09
Interest paid, ...	\$690 39	
Depreciation, ...	924 09	
Returned to town treasury — unavailable as of Feb. 1, 1914, ...	818 15	
Other items, ...	53 28	
Balance June 30, 1914, ...	1,315 13	
	\$3,801 04	\$3,801 04

WAKEFIELD.

ASSETS.

Real estate, ...	\$18,917 79
Machinery and manufacturing appliances (gas), ...	41,819 64
Street mains (gas), ...	46,791 61
Meters (gas), ...	12,530 81
Due for gas, ...	3,663 80
Gas coal on hand, ...	3,066 27
Coke on hand, ...	200 00
Enrichers on hand, ...	500 00
Purifying materials on hand, ...	270 00
Other gas materials on hand, ...	1,812 28
Tools and appliances (gas), ...	1,074 26
Fire alarm installation, ...	5,343 62
Fire alarm supplies, ...	41 15
Steam plant (electric), ...	11,025 17
Electric plant, ...	11,127 35
Electric lines, ...	30,889 30
Transformers, ...	6,565 45
Meters (electric), ...	6,883 04
Arc lamps, ...	2,103 87
Due for electricity, ...	1,972 23
Fuel on hand (electric), ...	34 18
Electrodes on hand, ...	25 73
Oil and waste on hand, ...	44 13
Incandescent lamps on hand, ...	344 79
Globes on hand, ...	6 33
Other electric materials on hand, ...	3,171 29
Motors, etc., ...	474 08
Tools and appliances (electric), ...	813 86
Horses, wagons, etc., ...	1,329 81
Sundry accounts receivable, ...	2,001 12
Office furniture, ...	621 05
Cash on hand (or town treasury), ...	8,077 31
Depreciation fund, ...	5,713 83
Insurance, ...	892 24
Total assets as per books of the plant, ...	\$230,147 39
Profit and loss balance, ...	63,423 67
	\$293,571 06

LIABILITIES.

Appropriations for construction, ...	\$44,361 14
bond payments, ...	113,500 00
note payments, ...	18,300 00
fire alarm construction, ...	4,296 76
Bonds outstanding, ...	109,500 00
Unpaid bills, ...	964 81
Deposits, ...	1,404 00
Interest accrued but not due, ...	1,244 35
Total liabilities as per books of the plant, ...	\$293,571 06

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses:		
Gas, ...	\$43,423 89	
Electric, ...	25,051 70	
Income from sale of gas, ...		\$40,167 19
residuals, ...		7,578 28
sale of electricity, ...		23,298 28
other sources (electric), ...		2,400 00
Balance to profit and loss:		
Gas, ...	4,321 58	
Electric, ...	646 58	
	\$73,443 75	\$73,443 75

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$63,646 65	
Balance of gas manufacturing account, ...		\$4,321 58
Balance of electric manufacturing account, ...		646 58
Appropriation for operating expenses, ...		2,513 54
interest, ...		4,536 25
depreciation, ...		268 00
fire alarm, ...		1,015 52
Jobbing, ...		1,102 43
Other items of income, ...		138 82
Interest paid, ...	4,673 24	
Depreciation, ...	8,133 22	
Fire alarm maintenance, ...	853 53	
Returned to town treasury — unavailable as of		
Jan. 1, 1914, ...	2 33	
Other items, ...	657 42	
Balance June 30, 1914, ...		63,423 67
	\$77,966 39	\$77,966 39

WELLESLEY.

ASSETS.

Real estate, ...	\$7,240 00
Electric plant, ...	4,505 00
Electric lines, ...	39,896 87

Transformers, ...	\$3,473 82
Meters, ...	7,149 46
Incandescent street lamps, ...	2,765 96
Due for electricity, ...	2,518 27
Incandescent lamps on hand, ...	755 15
Other materials on hand, ...	1,010 12
Tools and appliances, ...	340 00
Stable and garage inventory, ...	1,477 50
Sundry accounts receivable, ...	154 28
Office inventory, ...	717 55
Cash (or town treasury), ...	15,391 85
Depreciation fund, ...	1,012 38

Total assets as per books of the plant, ...	\$88,408 21
Profit and loss balance, ...	280 98

\$88,689 19

LIABILITIES.

Appropriations for construction, ...	\$30,569 19
bond payments, ...	49,000 00
Bonds outstanding, ...	9,000 00
Interest accrued but not due, ...	120 00

Total liabilities as per books of the plant, ...	\$88,689 19
--	-------------

MANUFACTURING ACCOUNT.

	Dr.	Cr.
Operating expenses, ...	\$28,345 19	
Income from sale of electricity, ...		\$31,961 20
Balance to profit and loss, ...	3,616 01	
	\$31,961 20	\$31,961 20

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...	\$3,045 14	
Balance of manufacturing account, ...		\$3,616 01
Appropriation for operating expenses, ...		729 32
Interest paid, ...	380 00	
Depreciation, ...	1,137 27	
Other items, ...	63 90	
Balance June 30, 1914, ...		280 98
	\$4,626 31	\$4,626 31

WEST BOYLSTON.

ASSETS.

Real estate, ...	\$842 50
Electric lines, ...	19,661 47
Transformers, ...	941 84
Meters, ...	1,021 87
Incandescent street lamps, ...	115 87
Due for electricity, ...	266 48
Incandescent lamps on hand, ...	10 00
Tools and appliances, ...	40 00

Office inventory, ...	\$15 00
Cash on hand (or town treasury), ...	2,302 80
Depreciation fund, ...	847 62
Total assets as per books of the plant, ...	<u>\$26,065 45</u>

LIABILITIES.

Appropriations for construction, ...	\$10,553 23
note payments, ...	4,000 00
Notes payable, ...	10,000 00
Interest accrued but not due, ...	21 10
Total liabilities as per books of the plant, ...	<u>\$24,574 33</u>
Profit and loss balance, ...	1,491 12
	<u>\$26,065 45</u>

MANUFACTURING ACCOUNT.

	DR.	CR.
Operating expenses, ...	\$3,176 66	
Income from sale of electricity, ...		\$2,380 75
other sources, ...		35 00
Balance to profit and loss, ...		760 91
	<u>\$3,176 66</u>	<u>\$3,176 66</u>

PROFIT AND LOSS ACCOUNT.

	DR.	CR.
Balance June 30, 1913, ...		\$1,592 67
Balance of manufacturing account, ...	\$760 91	
Appropriation for operating expenses, ...		677 24
interest, ...		420 00
depreciation, ...		697 02
Interest paid, ...	437 88	
Depreciation, ...	697 02	
Balance June 30, 1914, ...	1,491 12	
	<u>\$3,386 93</u>	<u>\$3,386 93</u>

WESTFIELD.

ASSETS.

Real estate, ...	\$32,306 19
Machinery and manufacturing appliances (gas), ...	46,039 27
Street mains (gas), ...	49,979 82
Meters (gas), ...	17,739 09
Due for gas, ...	5,588 14
Gas coal on hand, ...	4,045 35
Coke on hand, ...	816 00
Gas on hand, ...	172 90
Enrichers on hand, ...	20 50
Purifying materials on hand, ...	70 78
Other gas materials on hand, ...	1,906 17
Tools and appliances (gas), ...	665 00
Steam plant (electric), ...	46,181 27
Electric plant, ...	27,558 29
Electric lines, ...	33,290 65
Transformers, ...	10,768 93
Meters (electric), ...	9,827 85
Arc lamps, ...	3,779 72

Incandescent street lamps, ...	\$518 12
Inside wiring, ...	509 25
Due for electricity, ...	5,101 30
Fuel on hand (electric), ...	606 32
Oil and waste on hand, ...	50 60
Other materials on hand, ...	9,198 90
Tools and appliances (electric), ...	541 39
Stable and garage inventory, ...	1,100 00
Sundry accounts receivable, ...	5,246 95
Office inventory, ...	1,835 03
Cash on hand (or town treasury), ...	25,758 42
Insurance, ...	192 33
Total assets as per books of the plant, ...	\$341,414 53

LIABILITIES.

Appropriations for construction, ...	\$52,000 00
Bonds outstanding, ...	145,000 00
Unpaid bills, ...	12,624 44
Deposits, ...	1,055 17
Interest accrued but not due, ...	941 67
Cash overdrawn, ...	14,675 68
Amounts due from the company, not included above, ...	3,586 23

Total liabilities as per books of the plant, ...	\$229,883 19
Profit and loss balance, ...	111,531 34

\$341,414 53

MANUFACTURING ACCOUNT.

Operating expenses:	Dr.	Cr.
Gas, ...	\$34,937 38	
Electric, ...	35,032 32	
Income from sale of gas, ...		\$43,936 43
residuals, ...		7,761 76
other sources (gas), ...		4 25
sale of electricity, ...		35,489 26
Balance to profit and loss:		
Gas, ...	16,765 06	
Electric, ...	456 94	
	\$87,191 70	\$87,191 70

PROFIT AND LOSS ACCOUNT.

	Dr.	Cr.
Balance June 30, 1913, ...		\$100,386 50
Balance of gas manufacturing account, ...		16,765 06
Balance of electric manufacturing account, ...		456 94
Interest received, ...		13 89
Bond premium, ...		409 75
Jobbing, ...		510 95
Appropriation for operating expenses, ...		9,118 46
Other items of income, ...		24 09
Interest paid, ...	\$4,835 01	
Depreciation, ...	9,204 77	
Other items, ...	2,114 52	
Balance June 30, 1914, ...	111,531 34	
	\$127,685 64	\$127,685 64

APPENDIX D.—GAS COMPANIES STATISTICS.

TABLE 1.—Financial Statistics—Year Ending June 30, 1914.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Assessed Value of Property.	TAXES PAID.		DIVIDENDS.		
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.	Per M sold.
Adams.	\$60,000	5	3	\$59,800	\$71,000	\$1,034 22	\$0 0497	\$13,200 00	22	1—
Amesbury.	60,000	7	7	60,000	80,800	1,515 64	0870	15,937 50	6	1—
Amherst.	300,000	89	85	281,900	245,920	1,143 48	1351	2,500 00	1	\$0 0315
Arlington.	397,500	6	4	397,200	240,667	5,136 56	0648	32,500 00	10	1—
Athol.	325,000	8	8	325,000	308,400	1,445 97	1209	6,960 00	12	0990
Attleboro.	58,000	22	20	56,000	198,700	5,124 60	0729	—	—	—
Atwood, L. Sidney (Chatham).	—	—	—	—	400	6 68	1003	—	—	—
Barnardston.	42,300	7	7	2,300	500	8 43	5194	75,000 00	12	1—
Beverly.	687,500	84	82	684,500	1,202,175	7,120 62	0902	—	—	—
Blackstone.	40,000	4	4	40,000	35,000	386 55	0895	1,150 00	5 1/4	1—
Boston.	15,124,600	15	15	15,124,600	19,022,400	462,286 61	0761	1,209,968 00	8	1993
Brookton.	1,399,000	317	306	1,275,500	1,059,221	21,837 53	0673	71,040 00	6	2189
Cambridge.	1,560,000	752	662	1,392,200	2,803,500	74,669 92	0828	172,800 00	12	1917
Charlestown.	600,000	403	352	535,300	1,061,500	24,569 91	0828	90,000 00	15	1—
Chicopee.	222,000	101	1	222,000	—	—	—	—	—	—
Citizens' (Nantucket).	26,000	36	36	26,000	61,215	314 97	0634	—	—	—
Citizens' (Quincy).	383,000	8	8	383,000	420,075	9,240 00	0809	19,150 00	5	1677
Clinton.	11,123,000	6	4	122,000	230,725	1,639 94	0731	24,600 00	20	1—
Cotuit.	—	—	—	—	—	14 17	2881	—	—	—
Dedham.	155,950	49	48	155,900	132,950	3,380 00	0603	15,595 00	10	2318
East Boston.	575,000	24	20	572,375	762,400	22,763 18	0494	63,250 00	11	1372
Easthampton.	450,000	117	113	442,000	298,600	1,361 26	0921	24,500 00	10 1/2	1—
Edison (Brookton).	948,800	325	313	914,100	—	255 20	2539	75,904 00	8	1—
Fall River.	805,000	395	368	768,600	2,381,800	45,278 23	0723	86,250 00	10 1/2	1375
Fitchburg.	879,550	350	329	807,500	1,316,785	11,900 24	0958	76,491 25	10 1/2	1—
Framingham.	75,000	10	10	75,000	40,000	572 66	0192	—	—	—
Gardner.	123,000	128	120	114,400	28,450	1,961 73	1336	7,570 50	17 1/2	5154

	7,500	3	3	7,500	1,900	42 05	—	—	18,000 00	12	2213
Georgetown,	150,000	15	11	148,650	333,100	7,304 53	0898	—	18,000 00	12	2213
Gloucester,	166,000	94	45	71,300	152,500	4,027 19	1213	—	7,250 00	18	2183
Gregory, J. D. (Princeton),	—	—	—	—	100	17	0065	—	—	—	—
Hadley,	1,750	27	22	1,485	1,751	19 67	9556	—	—	—	—
Hatfield,	4,750	17	16	4,700	—	—	—	—	—	—	—
Haverhill,	585,000	10	10	585,000	733,525	16,226 76	0578	—	105,030 00	30 18	3738
Hyannis,	—	—	—	—	1,850	40 00	1841	—	—	—	—
Ipswich,	16,000	13	13	16,000	21,391	626 71	2303	—	320 00	2	1176
Lawrence,	1,900,000	614	549	1,663,400	3,446,626	43,068 46	0905	—	152,000 00	8	1—
Leominster,	135,000	7	5	134,700	195,100	4,183 50	1035	—	5,700 00	31 8	1411
Lexington,	40,000	3	3	39,800	5,200	322 35	0897	—	400 00	1	1113
Lowell,	1,000,000	551	447	902,800	2,102,720	57,945 64	0905	—	120,000 00	12	1874
Lynn,	1,182,500	148	134	1,161,600	3,962,910	53,705 43	0625	—	236,500 00	20	1—
Malden,	2,039,600	36	32	2,028,700	2,384,425	52,460 37	0702	—	137,108 90	38 8	1834
Marion,	60,000	11	11	60,000	26,500	36 58	1047	—	4,800 00	8	1—
Marlborough-Hudson,	247,000	6	6	247,000	366,975	6,849 67	1470	—	16,585 00	37	3559
Milford,	72,300	9	7	72,100	118,600	2,365 08	1083	—	2,349 75	31	1076
Natick,	59,600	14	14	59,600	77,350	1,957 54	1259	—	—	—	—
New Bedford,	1,325,000	580	508	1,208,300	1,360,650	44,043 84	0768	—	148,400 00	31 13	1—
Newburyport,	285,000	106	104	282,500	377,900	4,393 93	1148	—	22,800 00	8	1—
Newton,	560,000	8	8	560,000	1,123,089	24,749 85	0482	—	50,400 00	9	0982
North Adams,	200,000	5	3	199,800	600,975	3,962 50	0373	—	44,400 00	22	1—
Northampton,	120,000	7	4	119,800	264,700	5,118 53	0696	—	14,400 00	12	1958
North Attleborough,	68,100	41	34	63,300	109,570	2,946 05	0730	—	6,310 00	10	1688
Norwood,	80,000	3	3	80,000	92,000	987 36	0548	—	4,800 00	6	2662

1 Dividends paid in part from electric profits.

2 No dividends declared.

3 One and one-half per cent. on \$225,000; one and one-half per cent. on \$237,500;

three per cent. on \$300,000.

4 Unincorporated.

5 Three per cent. on \$437,500; nine per cent. on \$687,500.

6 Three and one-half per cent. on \$10,000; two per cent. on \$40,000.

7 One and one-half per cent. on \$609,000; four and one-half per cent. on \$1,309,000.

8 On \$1,440,000.

9 Par value, \$50.

10 Held by Springfield Gas Light Company.

11 Par value, \$500.

12 Par value, \$25.

13 One and one-half per cent. on \$350,000; one and one-half per cent. on \$333,334;

three per cent. on \$465,000.

14 Included in assessed value of electric property.

15 Nine per cent. on \$80,000; three per cent. on \$305,000.

16 Seven and one-half per cent. on \$727,400; two and one-half per cent. on \$875,960.

17 Five and one-quarter per cent. on \$103,200; one and three-quarters per cent. on \$123,000.

18 Three per cent. on \$48,000 preferred stock; two per cent. on \$83,000 preferred

stock; five per cent. on \$38,000 common stock.

19 Not assessed.

20 On \$685,500.

21 Six per cent. on \$40,000; two per cent. on \$135,000.

22 Six per cent. on \$1,654,000; two per cent. on \$2,008,000, reduced by \$491.10

accrued dividends.

23 One and one-half per cent. on \$300,000; five and one-half per cent. on \$247,000.

24 Ten and one-quarter per cent. on \$1,060,000; three per cent. on \$1,325,000.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCKHOLDERS.		Value at Par of Stock held in Massachusetts.	Assessed Value of Property.	TAXES PAID.		DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.			Amount.	Per M sold.	Amount.	Rate per Cent.
Old Colony,	\$709,000	146	142	\$697,500	\$407,970	\$3,691 44	\$0 0882	\$9,962 50	1 5
Otis Co. (Ware),	—	—	—	—	29,000	860 26	0557	—	—
People's (Stonham),	—	1	1	40,000	—	—	—	—	—
Pittsfield,	40,000	93	82	375,100	379,900	10,647 97	0517	31,680 00	8
Plymouth,	396,000	37	32	56,500	52,875	1,081 59	0754	4,200 00	7
Sadler, T. G. (S. Attleborough),	60,000	—	—	—	1,000	19 14	5331	—	—
Salem,	—	235	220	484,100	1,040,900	21,394 47	1029	49,960 00	10
South Hadley,	499,600	22	22	5,000	2,000	75 32	8834	—	—
Spencer,	5,000	6	4	97,300	50,900	1,153 75	0405	2,437 50	2 1
Springfield,	1,382,300	456	269	575,400	3,119,320	66,783 01	0788	165,721 00	12
Suburban (Revere),	743,500	13	12	739,100	1,058,870	11,906 62	0676	69,637 50	10
Sunderland,	1,200	4	4	1,200	350	11 16	7318	48 00	4
Taunton,	220,000	181	108	202,150	177,060	8,826 48	0614	22,000 00	10
Vineyard Haven,	10,000	4	4	10,000	8,845	134 13	8589	—	—
Vineyard (Oak Bluffs),	25,000	4	4	25,000	76,600	212 36	1298	—	—
Waite & Smith (S. Dartmouth),	—	—	—	—	600	10 10	3134	—	—
Webster,	170,000	94	87	153,700	368,850	1,862 21	0419	10,200 00	6
West Boston,	147,500	38	38	147,500	111,000	2,267 40	0221	5,550 00	6
Williamstown,	40,000	5	3	39,800	75,000	476 76	0529	4,800 00	12
Woburn,	45,100	39	37	44,100	82,000	1,866 33	0998	3,608 00	8
Worcester County,	285,000	6	4	280,000	149,500	3,005 02	1297	—	—
Worcester,	1,400,000	388	361	1,297,700	2,633,300	57,215 50	0640	148,000 00	12
	—	—	—	—	\$59,660,400	\$1,235,643 06	—	\$3,709,824 40	—

¹ Two and one-half per cent. on \$144,000 preferred stock; two and one-half per cent. on \$254,500 preferred stock.

² Held by Malden and Melrose Gas Light Company.

³ Unincorporated.

⁴ No dividends declared.

⁵ Dividends paid in part from electric profits.

⁶ Two and one-half per cent. on \$1,376,100; nine and one-half per cent. on \$1,382,300.

⁷ Seven and one-half per cent. on \$684,500; two and one-half per cent. on \$732,000.

⁸ Par value, \$50.

⁹ One and one-half per cent. on \$60,000; one and one-half per cent. on \$70,000; one and one-half per cent. on \$92,500; one and one-half per cent. on \$147,500.

¹⁰ Ten per cent. on \$1,200,000; two per cent. on \$1,400,000.

TABLE 2.

The following table shows the amount of gas made and the amount bought in the years ending June 30, 1914, and June 30, 1913, the amount sold by meter and for public lamps in both these years; the amount used at works and offices with the amount of gas unaccounted for during the year ending June 30, 1914, and the percentage of unaccounted for gas in both years: —

Coal and Water Gas Companies.

COMPANY.	Gas made, Year ending June 30, 1914.	Gas made, Year ending June 30, 1913.	Gas bought, Year ending June 30, 1914.	Gas bought, Year ending June 30, 1913.	Gas sold by Meter, Year ending June 30, 1914.	Gas sold by Meter, Year ending June 30, 1913.	Gas sold for Public Lamps, Year ending June 30, 1914.	Gas sold for Public Lamps, Year ending June 30, 1913.	Gas used at Works and Offices, Year ending June 30, 1914.	Gas unaccounted for, Year ending June 30, 1914.	Percentage unaccounted for, 1914.	Percentage unaccounted for, 1913.
Adams, ...	Feet. —	Feet. —	Feet. 24,731,200	Feet. 23,638,000	Feet. 22,163,500	Feet. 21,453,100	Feet. —	Feet. —	Feet. 69,800	Feet. 2,432,900	10.04	9.44
Amesbury, ...	20,130,000	21,315,500	—	—	17,433,500	16,533,600	—	—	75,000	2,686,900	13.36	21.47
Amherst, ...	9,427,640	8,007,700	—	—	8,466,985	6,945,699	—	—	51,500	909,155	9.04	18.39
Arlington, ...	82,020,500	69,426,600	—	—	76,163,300	63,217,400	—	—	764,300	2,006,400	2.46	2.09
Attol, ...	12,232,350	11,193,015	—	—	11,960,200	10,116,190	—	—	14,700	232,450	1.90	9.01
Attleboro, ...	74,164,300	66,946,500	—	—	70,332,360	64,952,528	—	—	476,990	3,356,060	4.53	5.59
Beverly, ...	88,310,100	81,326,700	36,400	19,500	78,964,300	73,133,200	—	—	845,400	9,006,700	10.30	9.54
Blackstone, ...	—	—	4,320,600	4,280,200	4,319,366	4,290,200	—	—	13,870,500	206,627,245	3.28	3.25
Boston, ...	3,140,170,000	3,094,154,000	3,162,533,500	2,998,632,000	5,066,771,025	4,986,237,313	128,901,930	142,581,529	4,189,100	27,824,700	7.90	6.09
Brookton, ...	356,543,300	290,537,100	—	—	324,523,500	273,764,500	—	—	—	—	—	—
Cambridge, ...	984,312,000	870,628,000	19,800	—	897,094,898	831,100,342	3,736,341	4,068,598	5,954,300	27,412,481	2.93	3.38
Charlestown, ...	327,628,947	312,696,207	698,000	817,000	290,319,850	276,724,800	6,296,536	6,273,975	2,962,700	28,933,861	8.93	9.48
Chicago, ...	—	—	—	21,441,475 ¹	—	18,221,200	—	—	—	—	—	—
Citizens' (Nantucket), ...	5,715,080	5,517,910	—	—	4,918,300	4,692,100	48,000	19,190	129,400	617,180	10.80	11.58
Citizens' (Quincy), ...	—	—	121,108,000	102,009,400	110,421,609	90,696,513	3,773,955	3,590,952	390,000	6,328,438	6.39	7.28
Clinton, ...	—	24,932,900	—	—	23,447,000	21,890,200	—	—	97,300	2,147,800	8.70	11.77
Dedham, ...	—	—	74,514,600	70,971,600	67,247,700	63,880,900	—	—	148,400	7,103,100	9.53	9.75

¹ For three months.

Coal and Water Gas Companies — Concluded.

COMPANY.	Gas made, Year ending June 30, 1914.	Gas made, Year ending June 30, 1913.	Gas bought, Year ending June 30, 1914.	Gas bought, Year ending June 30, 1913.	Gas sold by Meter, Year ending June 30, 1914.	Gas sold by Meter, Year ending June 30, 1913.	Gas sold for Public Lamps, Year ending June 30, 1914.	Gas sold for Public Lamps, Year ending June 30, 1913.	Gas used at Works and Offices, Year ending June 30, 1914.	Gas unaccounted for, Year ending June 30, 1914.	Percentage unaccounted for, 1914.	Percentage unaccounted for, 1913.
East Borton, ...	Feet. 317,815,000	Feet. 261,816,000	Feet. 158,503,000	Feet. 183,946,000	Feet. 437,808,403	Feet. 405,097,916	Feet. 12,039,883	Feet. 13,409,942	Feet. 2,524,300	Feet. 12,898,695	2.71	1.82
Easthampton, ...	18,226,010	17,262,560	-	-	14,779,100	14,844,700	-	-	49,700	3,417,867	18.75	13.47
Fall River, ...	667,008,700	692,893,400	-	-	618,467,900	592,330,544	6,094,975	6,091,310	4,538,400	35,931,135	5.37	4.70
Fitchburg, ...	135,903,000	180,263,000	-	-	124,183,200	190,267,878	-	-	415,000	11,270,800	8.30	7.36
Frammingham, ...	-	11,694,000	32,879,613	18,379,827	29,794,700	27,699,700	-	-	323,800	2,761,113	8.40	7.82
Gardner, ...	16,324,651	15,163,759	-	-	13,326,100	11,769,085	1,362,239	1,360,394	388,600	1,250,732	7.66	9.94
Gloucester, ...	80,998,900	82,660,700	-	-	80,326,700	76,180,500	1,066,600	1,060,000	537,600	4,498,000	5.14	6.08
Greenfield, ...	37,647,700	29,564,200	-	-	33,206,300	26,363,400	-	-	1,309,800	3,231,900	8.54	6.77
Haverhill, ...	294,796,000	276,248,000	-	-	276,979,900	267,494,700	3,993,600	3,718,000	1,999,100	11,768,400	3.99	4.47
Ipswich, ...	2,740,100	3,203,600	-	-	2,721,100	3,145,800	-	-	30,000	9,000	.33	.24
Lawrence, ...	509,397,500	500,163,300	-	-	474,762,800	475,076,000	1,037,792	2,009,992	1,615,700	32,187,310	6.32	4.27
Leominster, ...	42,287,900	38,169,500	-	-	40,492,100	38,265,700	-	-	40,000	1,833,500	4.24	4.82
Lexington, ...	-	-	4,108,000	3,764,400	3,696,200	3,286,500	-	-	32,800	480,000	11.66	12.74
Lynn, ...	680,672,000	643,229,000	-	-	622,179,600	618,484,200	18,134,000	18,267,200	5,224,600	4,291,900	6.66	3.31
Lowell, ...	924,506,528	889,576,320	-	-	866,196,000	833,770,900	-	-	2,164,300	62,961,928	6.81	7.06
Malden, ...	763,680,000	690,931,000	802,100	1,939,000	575,974,060	537,831,100	-	-	4,627,200	12,010,940	1.57	1.74
Marlborough-Hudson, ...	23,403,700	29,567,569	52,348,568	17,209,306	46,464,200	30,041,400	-	-	109,300	5,646,368	10.79	15.59
Milford, ...	-	22,511,500	-	-	21,843,400	20,081,800	-	-	20,000	1,551,300	6.63	6.22
Natick, ...	-	9,219,900	17,452,400	8,707,900	15,404,500	14,104,200	138,900	1,408,970	354,200	1,519,800	8.71	11.16
New Bedford, ...	613,851,739	543,562,066	-	-	551,241,100	505,317,400	22,042,179	18,376,459	2,273,200	85,150,300	6.21	3.52
Newburyport, ...	41,571,500	38,399,000	-	-	38,286,100	34,547,000	-	-	414,700	2,884,100	6.80	6.38
Newton, ...	-	-	528,805,200	481,960,000	500,193,666	468,285,577	13,106,300	12,833,000	1,440,500	12,688,734	2.64	2.63
North Adams, ...	112,297,800	111,678,300	-	-	71,562,600	66,660,500	-	-	196,600	3,863,700	5.21	7.88

Northampton,	80,332,100	76,441,400	-	-	73,547,000	68,897,300	-	97,200	666,300	6,165,300	7.67	8.89
North Attleborough,	43,214,900	43,014,300	-	-	40,253,318	41,319,168	-	-	397,700	2,454,883	5.68	3.11
Norwood,	22,300,900	20,309,000	-	-	18,028,400	17,549,400	-	-	399,800	3,875,100	17.38	12.07
Old Colony,	61,381,200	45,877,200	-	-	54,144,800	38,816,600	-	-	589,200	6,544,200	10.68	12.24
Old Co. (Ware),	24,457,100	23,679,410	-	-	11,861,200 ¹	12,004,800 ²	-	-	253,100	2,090,914	8.48	4.57
Pittsfield,	213,889,000	181,496,100	-	-	205,995,600	176,487,600	-	-	1,452,600	6,419,300	3.00	1.57
Plymouth,	18,040,090	16,686,360	-	-	14,332,600	13,957,300	-	-	393,500	3,390,990	18.24	14.33
Salem,	230,179,509	217,835,640	280,800	222,500	207,833,700	193,339,900	-	-	2,603,200	20,024,109	8.70	10.34
Spencer,	29,532,900	27,653,600	-	30,600	11,741,800	10,893,300	-	-	275,200	789,600	2.67	2.57
Springfield,	887,672,000	822,307,000	-	-	842,688,000	759,552,874	4,639,000	3,946,976	8,030,000	33,414,000	3.65	3.50
Suburban (Revere),	-	-	181,668,537	157,161,654	176,228,757	156,799,923	-	-	54,800	5,385,270	2.96	.90
Taunton,	163,764,000	157,724,000	-	-	143,735,100	136,462,400	-	-	1,323,600	18,789,300	11.47	12.50
Vineyard (Oak Bluffs),	1,824,900	1,614,300	-	-	1,635,430	1,553,800	-	-	- ³	165,870	9.09	4.65
Webster,	47,633,750	44,071,475	-	-	44,426,900	41,337,080	-	21,600	135,200	3,071,650	6.45	5.83
West Boston,	104,191,000	44,726,000	-	-	-	-	-	-	476,800	1,039,679	1.00	-
Williamstown,	-	-	9,882,700	-	9,006,300	8,969,200	-	-	14,800	872,700	8.82	11.66
Woburn,	20,065,000	19,390,000	-	10,198,900	18,995,600	17,630,400	-	-	191,300	1,208,100	6.01	7.60
Worcester County,	9,726,300	11,309,400	16,725,300	18,795,300	23,132,000	22,897,300	32,200	548,200	553,700	2,777,600	10.31	11.35
Worcester,	942,991,000	899,090,000	-	-	886,905,500	854,354,000	7,160,300	7,101,600	3,550,400	43,709,300	4.53	3.67
	13,234,929,044	12,485,715,080	4,381,329,648	4,119,237,961	15,299,634,107	14,466,539,439	234,524,120	246,694,687	81,633,744	758,097,204	-	-

Oil-gas Company.

Edison of Brookton (Stoughton),	1,228,803	1,228,800	-	-	1,006,653	1,019,905	-	-	-	227,230	18.50	16.45
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¹ Not including 10,423,800 feet used in mills of company.² Not including 10,393,900 feet used in mills of company.³ No record.

Acetylene-gas Companies.

COMPANY.	Gas made, Year ending June 30, 1914.	Gas made, Year ending June 30, 1913.	Gas bought, Year ending June 30, 1914.	Gas bought, Year ending June 30, 1913.	Gas sold by Meter, Year ending June 30, 1914.	Gas sold by Meter, Year ending June 30, 1913.	Gas sold for Public Lamps, Year ending June 30, 1914.	Gas sold for Public Lamps, Year ending June 30, 1913.	Gas used at Works and Offices, Year ending June 30, 1914.	Gas unaccounted for, Year ending June 30, 1914.	Percentage unaccounted for, 1914.	Percentage unaccounted for, 1913.
Atwood, L. Sidney (Chatham),	Feet. 66,400	Feet. 63,500	Feet. -	Feet. -	Feet. 66,400	Feet. 63,500	Feet. -	Feet. -	Feet. -	Feet. 4,330	21.06	-
Barnardston, .	20,559	23,240	-	-	15,229	21,264	-	-	-	5,209	9.51	8.89
Condit, .	54,800	57,220	-	-	44,571	54,640	4,320	2,280	-	-	-	-
Georgetown, .	-	62,314	-	-	-	62,314	-	-	-	-	-	-
Greasy, J. D. (Princeton),	26,289	39,463	-	-	26,289	39,463	-	-	-	-	-	-
Hedley, .	24,724	23,000	-	-	20,582	22,030	-	-	-	4,142	16.75	4.22
Hranin, .	230,970	249,452	-	-	181,674	230,442	35,640	27,720	1,200	12,308	5.28	-
Marion, .	361,241	406,000	-	-	217,540	243,383	131,915	152,635	-	11,135	3.06	2.86
Sadler, T. G. (South Atholene),	35,900	62,200	-	-	35,900	62,200	-	-	-	-	-	-
South Hedley, .	87,620	98,810	-	-	85,267	99,703	-	-	-	2,673	3.04	8.20
Sunderland, .	17,294	23,122	-	-	15,261	21,231	-	-	-	2,045	11.92	8.22
Vineyard Haven, .	236,789	232,369	-	-	121,473	137,606	34,687	37,500	-	70,629	31.14	24.59
Waite & Smith (South Dartmouth), .	32,590	31,138	-	-	32,230	31,071	-	-	-	360	1.10	.21
	1,185,468	1,363,771	-	-	863,676	1,049,842	206,563	220,136	1,200	112,729	-	-

1 Not manufacturing.

TABLE 3. — Showing Amount of Gas sold by Companies to Each Other for the Years ending June 30, 1913 and 1914.

Sold by —	Sold to —	Number of Feet, 1913.	Number of Feet, 1914.	Amount paid, 1914.
Arlington,	Lexington,	3,764,400	4,108,000	\$3,286 40
Blackstone Valley, . .	Blackstone,	4,290,200	4,320,600	2,916 40
	Charlestown, . .	817,000	598,000	284 07
Boston, . .	Citizens' (Quincy), . .	102,009,400	121,108,000	54,498 60
	Dedham, . .	70,871,600	74,514,600	30,480 99
	East Boston, . .	183,949,000	168,603,000	79,251 60
	Everett, . .	2,467,000	2,498,000	1,249 00
	Newton, . .	481,960,000	528,805,200	264,402 60
Cambridge,	Malden, . .	644,600	790,800	632 64
Dedham, . .	Boston, . .	67,900	21,500	10 75
East Boston, . .	Suburban (Revere), . .	20,465,954	10,106,727	5,053 36
Fall River, . .	Malden, . .	—	11,300	9 60
Lynn, . .	Tiverton, . .	1,960,900	2,905,100	1,743 06
Malden, . .	Salem, . .	222,500	280,900	168 54
	Cambridge, . .	—	19,800	15 84
N. E. Gas and Coke Co.,	Suburban (Revere), . .	136,895,600	171,562,100	72,711 97
North Adams, . .	Boston, . .	2,996,556,000	3,152,512,000	888,070 41
Salem, . .	Adams, . .	23,838,000	24,731,200	13,602 20
Spencer, . .	Williamstown, . .	10,198,900	9,893,700	5,441 60
Springfield, . .	Beverly, . .	19,500	36,400	30 94
	Worcester County, . .	15,795,300	16,725,300	14,216 47
West Boston, . .	Chicopee, . .	21,441,475	—	—
Worcester County,	Frammingham, . .	18,379,827	32,879,613	22,333 33
Town of Wakefield,	Marlborough, . .	17,212,273	52,848,508	26,985 57
	Natick, . .	8,707,900	17,452,400	13,215 00
	Spencer, . .	30,500	—	—
	Malden, . .	1,194,400	—	—

TABLE 4.

The following table shows the daily capacity of the several works June 30, 1914, and the greatest and least day's output during the year ending with that date, for each of the companies:—

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet. — ¹	Feet. — ²		Feet. — ³	
Adams, ...	—	—	—	—	—
Amesbury, ...	200,000	115,000	Sept. 8	23,000	Apr. 15
Amherst, ...	150,000	40,940	June 20	15,410	Mar. 29
Arlington, ...	1,300,000	271,850	June 7	97,925	July 2
Athol, ...	75,000	48,860	Oct. 9	12,310	Nov. 2
Attleboro, ...	300,000	267,000	Jan. 14	116,000	Apr. 16
Atwood, L. S. (Chatham),	— ¹	— ²	—	— ³	—
Bernardston, ...	6,000	— ²	—	— ³	—
Beverly, ...	775,000	316,100	Sept. 4	156,000	Apr. 26
Blackstone, ...	— ¹	— ²	—	— ³	—
Boston, ...	31,000,000	22,485,000	Jan. 13	7,839,000	July 4
Brockton, ...	3,300,000	1,288,400	Sept. 9	657,000	July 4
Cambridge, ...	12,000,000	4,075,000	Jan. 13	1,545,000	July 4
Charlestown, ...	1,620,000	1,353,000	Jan. 13	597,000	July 4
Citizens' (Nantucket), . .	35,000	29,250	July 26	9,230	Feb. 25
Citizens' (Quincy), . .	— ¹	460,000	Sept. 4	184,000	Apr. 26
Clinton, ...	285,000	97,000	Dec. 27	32,000	May 3
Cotuit, ...	4,800	1,040	Nov. 1	60	Mar. 13
Dedham, ...	— ¹	269,700	Jan. 13	153,900	Mar. 8
East Boston, ...	1,200,000	1,787,000	Jan. 13	925,000	Apr. 26
Easthampton, ...	60,000	66,023	Oct. 10	28,960	Apr. 5
Edison (Brockton), . . .	10,000	5,637	Aug. 22	1,117	Apr. 19
Fall River, ...	5,050,000	2,560,700	Dec. 24	1,321,100	July 6
Fitchburg, ...	1,400,000	535,000	Sept. 9	243,000	Apr. 26
Frammingham, ...	— ¹	— ²	—	— ³	—
Gardner, ...	50,000	60,000	Dec. 26	20,900	Apr. 10
Gloucester, ...	725,000	340,300	Aug. 27	110,100	Apr. 10
Greenfield, ...	456,000	148,600	June 2	58,700	Nov. 2
Gregory, J. D. (Princeton),	500 ²	— ²	—	— ³	—
Hadley, ...	— ²	90	Feb. — ²	40	Aug. — ²
Haverhill, ...	2,000,000	1,276,000	Jan. 14	441,000	July 5
Hyannis, ...	1,200	1,500	Dec. 24	80	Nov. 7
Ipswich, ...	576,000	17,000	Dec. 24	3,000	July 3
Lawrence, ...	5,312,000	1,943,440	Dec. 24	958,169	July 4
Leominster, ...	300,000	168,000	Sept. 6	53,600	Jan. 4
Lexington, ...	— ¹	— ²	—	— ³	—
Lowell, ...	6,500,000	2,487,000	Jan. 13	1,207,000	July 13
Lynn, ...	6,000,000	3,712,452	Jan. 13	1,609,504	July 4
Malden, ...	3,500,000	2,960,000	Jan. 13	1,675,000	Nov. 7
Marion, ...	2,000	1,700	Dec. 24	440	May 9
Marlborough-Hudson, . .	200,000	206,714	June 14	85,520	April 6
Milford, ...	150,000	94,600	Jan. 23	37,000	June 21

¹ No generating plant.² No record.³ Lights.

TABLE 4 — *Concluded.*

COMPANY.	Daily Capacity of Works.	Greatest Output.	Date.	Least Output.	Date.
	Feet.	Feet.		Feet.	
Natick, . . .	125,000	71,000	July 19	21,000	June 22
New Bedford, . . .	3,870,000	2,448,100	Dec. 24	1,192,900	July 6
Newburyport, . . .	200,000	166,300	Dec. 24	73,700	May 30
Newton, . . .	1,600,000	2,214,000	Jan. 13	840,000	July 4
North Adams, . . .	825,000	512,050	Sept. 3	114,310	Mar. 22
Northampton, . . .	450,000	311,000	Feb. 21	90,000	Feb. 22
North Attleborough, . . .	275,000	106,300	Sept. 8	66,000	Apr. 27
Norwood, . . .	150,000	83,000	June 12	43,000	May 3
Old Colony, . . .	400,000	251,000	June 14	94,000	July 7
Otis Co. (Ware), . . .	150,000	101,430	Feb. 15	31,795	July 14
Pittsfield, . . .	1,000,000	715,600	Dec. 23	400,300	Mar. 22
Plymouth, . . .	80,000	68,200	July 25	34,400	Nov. 2
Sadler, T. G. (South Attle- borough), . . .	- ¹	- ¹	-	- ¹	-
Salem, . . .	1,700,000	847,500	Dec. 24	501,800	July 6
South Hadley, . . .	- ¹	450	Dec. 2	90	July 1
Spencer, . . .	150,000	122,600	Dec. 24	47,900	May 3
Springfield, . . .	5,640,000	3,448,000	Jan. 13	1,691,000	July 4
Suburban (Revere), . . .	- ²	797,030	Nov. 9	342,592	Mar. 25
Sunderland, . . .	4,000	- ¹	-	- ¹	-
Taunton, . . .	700,000	614,000	Jan. 13	308,000	July 4
Vineyard Haven, . . .	1,500	1,240	Aug. 14	130	June 6
Vineyard (Oak Bluffs), . . .	150,000	26,400	June 30	1,000	Oct. 26
Waite & Smith (South Dartmouth), . . .	500 ³	- ¹	-	- ¹	-
Webster, . . .	465,000	183,480	Aug. 23	95,840	May 14
West Boston, . . .	1,250,000	406,000	Aug. 12	151,000	Apr. 6
Williamstown, . . .	- ²	- ¹	-	- ¹	-
Woburn, . . .	100,000	77,000	Jan. 16	30,000	May 25
Worcester County, . . .	150,000	138,300	Sept. 3	27,900	Apr. 12
Worcester, . . .	7,600,000	3,827,000	Jan. 13	1,589,000	July 4

¹ No record.² No generating plant.³ Lights.

TABLE 5.

The following table shows the total quantity of gas sold during the year ending June 30, 1914, the percentage of increase in sales over the previous year; the capital stock and bonds per thousand feet sold, omitting those companies which have electric light plants; the average price received for all gas sold during the year ending June 30, 1914, and the average price the year previous:—

Coal and Water Gas Companies.

COMPANY.	Total Sales of Gas.	Increase over 1912-13.	Capital per M sold, including Bonds.	Average Price received per M sold, 1913-14.	Average Price received per M sold, 1912-13.
	Feet.	Per Cent.			
Adams, ...	22,158,500	3.29	—	\$1.043	\$1.039
Amesbury, ...	17,423,500	6.63	\$8.71	1.479	1.552
Amherst, ...	8,466,985	21.90	—	1.422	1.473
Arlington, ...	79,276,300 ¹	18.36	7.40	1.153	1.255
Athol, ...	11,960,200	18.23	—	1.503	1.498
Attleboro, ...	70,332,350	8.74	.82	1.004	1.074
Beverly, ...	78,984,300	8.00	—	1.179	1.171
Blackstone, ...	4,319,956	.69	—	1.209	1.212
Boston, ...	6,071,699,755 ²	3.26	3.00	.751	.746
Brockton, ...	324,523,500	18.54	4.96	1.079	1.071
Cambridge, ...	901,552,039 ³	7.86	2.12	.805	.805
Charlestown, ...	296,615,386	5.18	—	.805	.805
Citizens' (Nantucket), ...	4,966,300	5.41	—	2.054	2.055
Citizens' (Quincy), ...	114,195,564	2.12	6.86	1.176	1.263
Clinton, ...	22,447,000	2.59	—	1.438	1.470
Dedham, ...	67,269,200 ⁴	5.18	3.21	1.039	1.036
East Boston, ...	460,855,005 ⁵	4.98	1.59	.823	.816
Easthampton, ...	14,779,100	.44 ⁶	—	1.406	1.575
Fall River, ...	627,397,975 ⁷	6.27	2.26	.813	.811
Fitchburg, ...	124,183,200	3.31	—	1.086	1.131
Frammingham, ...	29,794,700	7.56	3.52	1.495	1.520
Gardner, ...	15,073,929	11.87	13.55	1.908	1.964
Gloucester, ...	81,343,600	5.31	2.96	1.096	1.092
Greenfield, ...	33,205,300	25.95	9.68	1.403	1.479
Haverhill, ...	280,973,500	7.57	2.08	.834	.873
Ipswich, ...	2,721,100	13.50 ⁸	11.32	1.929	1.879
Lawrence, ...	475,800,592	.27 ⁹	—	.909	.906
Leominster, ...	40,402,100	11.31	4.64	1.352	1.360
Lexington, ...	3,595,200	9.99	11.13	1.551	1.566
Lowell, ...	640,313,500	.56	2.25	.889	.888
Lynn, ...	859,476,900 ¹⁰	4.31	—	.738	.730
Malden, ...	747,555,960 ¹¹	10.83	3.26	.795	.799
Marlborough-Hudson, ...	46,604,300	19.37	8.81	1.505	1.509
Milford, ...	21,843,400	3.75	5.63	1.443	1.439
Natick, ...	15,543,400	.38	6.57	1.512	1.506
New Bedford, ...	573,383,279	9.49	—	.865	.852
Newburyport, ...	38,266,700	7.67	—	1.276	1.370
Newton, ...	513,304,966	9.94	1.79	.892	.892
North Adams, ...	106,217,500 ¹²	3.11	—	.828	.784

¹ Includes 4,108,000 feet sold to other companies.² Includes 886,026,800 feet sold to other companies.³ Includes 790,800 feet sold to other companies.⁴ Includes 21,500 feet sold to other companies.⁵ Includes 10,118,027 feet sold to other companies.⁶ Decrease.⁷ Includes 2,905,100 feet sold to other companies.⁸ Includes 280,900 feet sold to other companies.⁹ Includes 171,581,900 feet sold to other companies.¹⁰ Includes 34,624,900 feet sold to other companies.

Coal and Water Gas Companies — Concluded.

COMPANY.	Total Sales of Gas.	Increase over 1912-13.	Capital per M sold, including Bonds.	Average Price received per M sold, 1913-14.	Average Price received per M sold, 1912-13.
	Feet.	Per Cent.			
Northampton, . . .	73,547,000	6.75	\$2.44	\$1.109	\$1.098
North Attleborough, . .	40,352,918	2.57 ¹	1.69	1.108	1.200
Norwood, . . .	18,028,400	2.73	5.82	1.667	1.579
Old Colony, . . .	54,144,800	39.49	20.63	1.261	1.250
Otis Co. (Ware), . . .	11,861,200	1.20	—	1.334	1.329
Pittsfield, . . .	205,995,600	16.72	2.55	.973	1.017
Plymouth, . . .	14,352,600	2.83	5.43	1.683	1.697
Salem, . . .	207,890,100 ²	7.51	4.11	1.008	1.008
Spencer, . . .	28,467,100 ³	.77 ¹	—	1.117	1.119
Springfield, . . .	847,327,000	7.95	2.46	.860	.845
Suburban (Revere), . .	176,228,757	12.39	—	.903	.902
Taunton, . . .	143,735,100	5.36	1.89	.991	.988
Vineyard (Oak Bluffs), .	1,635,430	5.25	—	2.769	2.831
Webster, . . .	44,426,900	7.29	—	1.251	1.247
West Boston, . . .	102,680,521 ⁴	—	2.26	.609	.685
Williamstown, . . .	9,006,200	.19	—	1.067	1.055
Woburn, . . .	18,695,600	6.10	2.79	1.258	1.255
Worcester County, . .	23,165,100	1.32 ¹	14.52	1.529	1.589
Worcester, . . .	894,066,300	3.79	2.35	.761	.759
	16,764,432,667	—	—	—	—

Oil-gas Company.

Edison of Brockton (Stoughton), . . .	1,005,053	1.46 ¹	—	\$4.50	\$4.59
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Acetylene-gas Companies.

Atwood, L. S. (Chat- ham), . . .	66,400	24.11	—	\$15.00	\$15.00
Barnardston, . . .	16,229	23.68 ¹	\$155.59	15.00	15.00
Cotuit, . . .	49,191	13.58 ¹	50.05	14.32	15.78
Gregory, J. D. (Prince- ton), . . .	26,269	10.86 ¹	—	15.00	15.00
Hadley, . . .	20,582	6.57 ¹	91.10	15.00	15.00
Hyannis, . . .	217,314	12.88 ¹	28.86	15.56	15.39
Marion, . . .	349,456	11.76 ¹	—	16.55	15.48
Sadler, T. G. (South Attleborough), . . .	35,900	42.28 ¹	—	12.94	12.64
South Hadley, . . .	85,257	6.00 ¹	58.65	12.80	12.79
Sunderland, . . .	15,251	28.13 ¹	78.68	15.00	15.00
Vineyard Haven, . . .	156,160	10.82 ¹	64.04	13.12	13.23
Waite & Smith (South Dartmouth), . . .	32,230	3.73	—	20.00	20.00
	1,070,239	—	—	—	—

¹ Decrease.² Includes 36,400 feet sold to other companies.³ Includes 16,725,300 feet sold to other companies.⁴ All sold to other companies.

TABLE 6.

The following tables show the capital stock and bonds, the gas sold, the gas unaccounted for, and the number of consumers per mile of main; also the gas sold per consumer. Where capital is employed for both gas and electric light the amount per mile of main is omitted.

Coal and Water Gas Companies.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas unaccounted for.	Number of Consumers.	
		Feet.	Feet.		Feet.
Adams, ...	—	1,384,430	155,128	89.6	15,452
Amesbury, ...	\$3,747 89	430,180	66,329	32.4	13,280
Amherst, ...	—	437,095	46,934	30.4	14,400
Arlington, ...	8,169 25	1,103,848	27,923	56.3	18,578
Athol, ...	—	1,243,940	24,176	85.3	14,586
Attleboro, ...	2,370 24	2,874,218	137,149	130.4	22,034
Beverly, ...	—	1,118,428	127,536	74.1	15,102
Blackstone, ...	—	1,338,650	—	93.0	14,400
Boston, ...	19,203 44	6,400,368	217,812	166.3	32,046
Brockton, ...	6,863 75	1,384,369	118,696	76.1	18,180
Cambridge, ...	11,119 93	5,246,596	159,527	200.1	26,092
Charlestown, ...	—	4,860,918	474,167	194.5	24,462
Citizens' (Nantucket), ...	—	2,192,482	272,468	195.1	11,127
Citizens' (Quincy), ...	7,277 78	1,060,741	60,641	69.9	14,668
Clinton, ...	—	1,669,145	159,709	84.8	19,673
Dedham, ...	4,588 56	1,429,353	150,928	66.2	21,595
East Boston, ...	9,493 85	5,952,776	166,610	233.4	24,232
Easthampton, ...	—	880,353	203,593	84.6	10,400
Fall River, ...	9,901 44	4,374,750	249,775	173.9	24,796
Fitchburg, ...	—	1,921,620	174,544	109.3	17,587
Framingham, ...	4,663 41	1,323,284	122,630	76.5	17,302
Gardner, ...	9,768 60	721,027	61,396	52.3	12,501
Gloucester, ...	6,358 71	2,150,686	117,286	88.0	24,132
Greenfield, ...	10,050 92	1,038,083	101,038	67.2	15,444
Haverhill, ...	6,414 10	3,080,671	129,032	114.2	26,582
Ipswich, ...	6,261 27	553,167	1,830	52.9	10,466
Lawrence, ...	—	2,721,152	184,082	125.6	21,611
Leominster, ...	5,743 66	1,237,631	56,165	74.7	16,572
Lexington, ...	4,740 42	426,069	56,885	29.0	14,674
Lowell, ...	8,145 45	3,621,972	24,277	134.5	26,158
Lynn, ...	—	4,417,558	323,613	159.6	27,677
Malden, ...	10,470 42	3,208,405	51,549	120.9	20,450
Marlborough-Hudson, ...	5,627 03	638,723	77,384	50.9	12,552
Milford, ...	7,936 11	1,410,510	100,173	77.0	18,310
Natick, ...	6,479 58	986,432	96,451	71.3	13,705
New Bedford, ...	—	3,957,459	263,312	140.6	27,057
Newburyport, ...	—	1,346,198	100,792	82.3	16,353
Newton, ...	4,018 76	2,248,337	61,141	72.0	30,435
North Adams, ...	—	3,240,191	178,569	108.0	20,212
Northampton, ...	4,391 03	1,799,149	150,819	80.3	22,402

Coal and Water Gas Companies—Concluded.

COMPANY.	PER MILE OF MAIN.				Gas sold per Consumer.
	Capital.	Gas sold.	Gas un- accounted for.	Number of Con- sumers.	
		Feet.	Feet.		Feet.
North Attleborough, . . .	\$3,269 99	1,937,644	117,877	78.6	24,605
Norwood, . . .	4,542 96	780,021	167,661	61.1	12,768
Old Colony, . . .	10,440 58	506,091	61,169	32.8	15,258
Otis Co. (Ware), . . .	—	1,590,491	280,375	95.6	16,636
Pittsfield, . . .	6,934 00	2,715,539	84,622	117.1	23,185
Plymouth, . . .	5,507 14	1,013,356	232,358	82.1	12,341
Salem, . . .	10,420 90	2,533,507	244,029	124.7	20,318
Spencer, . . .	—	1,582,772	43,902	42.8	15,235
Springfield, . . .	7,840 39	3,182,759	121,754	126.6	25,005
Suburban (Revere), . . .	—	2,440,611	74,581	131.5	18,566
Taunton, . . .	3,094 00	1,641,021	214,517	73.9	22,205
Vineyard (Oak Bluffs), . . .	—	613,329	62,206	112.9	5,433
Webster, . . .	—	1,532,463	105,954	128.9	11,888
West Boston, . . .	25,776 37	11,383,788	115,265	—	—
Williamstown, . . .	—	749,334	72,610	36.1	20,752
Woburn, . . .	3,108 30	1,115,386	72,076	61.8	18,046
Worcester County, . . .	4,507 01	310,431	36,552	22.0	14,056
Worcester, . . .	10,463 43	4,444,180	212,297	144.5	30,506

Oil-gas Company.

Edison of Brockton (Stoughton), . . .	—	173,534	39,251	39.7	4,370
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Acetylene-gas Companies.

Atwood, L. S. (Chatham), . . .	—	350,599	—	100.3	3,495
Bernardston, . . .	\$2,242 17	14,411	3,845	12.4	1,159
Cotuit, . . .	3,319 72	66,325	7,023	28.3	2,137
Gregory, J. D. (Princeton), . . .	—	60,860	—	25.5	2,388
Hadley, . . .	4,680 88	51,385	10,340	25.0	2,058
Hyannis, . . .	2,925 37	101,380	5,694	29.4	2,884
Marion, . . .	—	28,411	905	8.7	2,033
Sadler, T. G. (South At- tleborough), . . .	—	42,692	—	17.8	2,393
South Hadley, . . .	2,413 38	41,152	1,290	14.0	2,940
Sunderland, . . .	977 78	12,427	1,666	8.1	1,525
Vineyard Haven, . . .	3,187 83	49,781	22,515	23.6	1,641
Waite & Smith (South Dartmouth), . . .	—	130,910	1,462	130.0	1,007

TABLE 7.

The following table shows the number of tons of coal carbonised year ending June 30, 1914, and the number of feet of gas made per ton of coal with the kind and quantities of enricher used by the various companies in making coal gas, and the percentage of cost of coal received from residuals in the year ending June 30, 1914: —

COMPANY.	Number of Tons of Coal carbon- ised, Year ending June 30, 1914.	Feet of Gas made per Ton of Coal.	ENRICHERS USED.	QUANTITY USED.		Percentage of Cost of Coal received from Residual Products.
				Tons.	Gallons.	
Arlington,	3,371	9,309	Benzol,	—	3,193	9.21
Attleboro,	6,816	10,881	Benzol,	—	4,300	50.43
Beverly,	3,772	10,800	Benzol,	—	3,366	48.52
Boston,	28,848½	11,967	—	—	—	—
Cambridge,	61,327	11,959	—	—	—	47.88
Charlestown,	28,761½	11,391	—	—	—	72.28
Citizens (Nantucket),	826	6,919	—	—	—	14.53
East Boston,	11,137½	11,689	—	8½	—	24.82
Easthampton,	1,673½	10,891	Cannel and gas oil,	—	2,335	34.67
Fall River,	4,624	10,611	—	—	—	17.74
Fitchburg,	6,706½	12,084	—	—	—	52.70
Gloucester,	3,739	10,675	Benzol,	—	8,664	22.85
Greenfield,	83	7,673	—	—	—	—
Lawrence,	27,279½	11,593	—	—	—	38.86
Lowell,	42,498½	11,236	—	—	—	53.17
Lynn,	37,768	11,514	—	—	—	49.86

Malden,	.	.	.	.	.	10,433	Benzol,	.	.	.	.	5,963	27.67
Millford,	.	.	.	.	.	9,707	—	.	.	.	.	—	42.00
New Bedford,	.	.	.	.	.	10,405	—	.	.	.	.	—	39.58
Newburyport,	.	.	.	.	.	10,113	Benzol,	.	.	.	.	3,685	49.74
North Adams,	.	.	.	.	.	9,500	Benzol,	.	.	.	.	2,941	21.40
Northampton,	.	.	.	.	.	10,512	Benzol,	.	.	.	.	4,434	26.68
North Attleborough,	.	.	.	.	.	10,527	Cannel and benzol,	.	.	.	50½	3,732	38.60
Norwood,	.	.	.	.	.	10,561	—	.	.	.	—	—	16.11
Otis Co. (Ware),	.	.	.	.	.	10,304	Cannel and benzol,	.	.	.	4	353	35.65
Pittsfield,	.	.	.	.	.	11,067	—	.	.	.	—	—	—
Plymouth,	.	.	.	.	.	10,751	Cannel and benzol,	.	.	.	21½	210	35.39
Salem,	.	.	.	.	.	10,900	—	.	.	.	—	—	36.77
Springfield,	.	.	.	.	.	10,365	Benzol,	.	.	.	—	975	38.91
Taunton,	.	.	.	.	.	10,672	Benzol,	.	.	.	—	100	51.28
Woburn,	.	.	.	.	.	9,134	Cannel,	.	.	.	14	—	41.45
Worcester,	.	.	.	.	.	12,295	—	.	.	.	—	—	48.34

TABLE 8 — *Water Gas.*

The following table shows the materials and quantity of each used in the manufacture of water gas, also the process used and the quantity of gas made: —

COMPANY.	Process used.	Materials used in Generator.	Quantity used.	Materials used for Making Steam.	Quantity used.	Enricher used.	Quantity used.	Water Gas made.
Amesbury, .	Lowe-Granger, .	Coke, .	494.0 tons, .	Bituminous, .	470.0 tons, .	Gas oil, .	Gallons, .	Feet.
Amherst, .	Lowe, .	Anthracite, .	757.0 tons, .	Bituminous, .	166.0 tons, .	Gas oil, .	113,509	20,130,000
Arlington, .	Improved Lowe, .	Anthracite, .	366.0 tons, .	Bituminous, .	69.0 tons, .	Gas oil, .	45,446	9,427,640
Athol, .	Lowe-Granger, .	Coke, .	1,011.0 tons, .	Coke, .	759.0 tons, .	Gas oil, .	175,898	50,639,400
Beverly, .	Lowe, .	Lehigh bro- ken coal, .	307.0 tons, .	- 1	-	Gas oil, .	53,755	12,232,350
Boston, .	Lowe, .	Coke, .	807.0 tons, .	- 1	-	Gas oil, .	156,784	47,574,000
Brockton, .	Jerzmanowski, .	Coke, .	54,120.0 tons, .	Bituminous, .	1,642.7 tons, .	Gas oil, .	10,163,932	2,854,776,000
Cambridge, .	Improved Lowe, .	Anthracite, .	5,620.7 tons, .	Bituminous, .	8,011.8 tons, .	Gas oil, .	1,181,818	356,543,300
Clinton, .	Lowe, .	Coke, .	3,656.8 tons, .	- 1	1,882.7 tons, .	Gas oil, .	874,486	200,888,000
	Improved Lowe, .	Anthracite, .	738.0 tons, .	Bituminous, .	165.0 tons, .	Gas oil, .	79,053	24,682,750
East Boston, .	Improved Lowe, .	Coke, .	3,704.1 tons, .	Bituminous, .	586.2 tons, .	Benzol, .	1,468	
Fall River, .	Lowe, .	Anthracite, .	8,777.0 tons, .	Bituminous, .	1,149.4 tons, .	Gas oil, .	712,669	187,619,000
Fitchburg, .	Lowe, .	Anthracite, .	555.5 tons, .	Tar, .	97,187.0 gals., .	Gas oil, .	2,003,621	617,944,800
Gardner, .	Lowe, .	Coke, .	753.4 tons, .	Bituminous, .	2,392.0 tons, .	Gas oil, .	203,171	54,858,000
Gloucester, .	Improved Lowe, .	Anthracite, .	28.1 tons, .	- 1	-	Benzol, .	2,130	16,334,651
Greenfield, .	Improved Lowe, .	Anthracite, .	415.4 tons, .	Bituminous, .	89.4 tons, .	Gas oil, .	81,569	46,385,800
Haverhill, .	Lowe, .	Anthracite, .	938.0 tons, .	Coke, .	602.0 tons, .	Gas oil, .	135,890	37,210,800
Ipswich, .	Kendall, .	Anthracite, .	2,015.0 tons, .	Bituminous, .	188.0 tons, .	Gas oil, .	148,780	294,795,000
		Anthracite, .	2,012.8 tons, .	Screenings, .	440.5 tons, .	Gas oil, .	996,516	2,740,100
		Coke, .	2,090.2 tons, .	Bituminous, .	39.9 tons, .	-	-	
		Naphtha, .	33,704.0 gals., .					

Lawrence, . . .	Lowe, . . .	Coke, . . .	3,156.4 tons, . . .	Coke, . . .	862.4 tons, . . .	Gas oil, . . .	739,340	193,133,200
Leominster, . . .	Improved Lowe, . . .	Anthracite, . . .	934.0 tons, . . .	Bituminous, . . .	225.0 tons, . . .	Gas oil, . . .	158,188	42,287,900
Lowell, . . .	Lowe, . . .	Coke, . . .	2,894.6 tons, . . .	Bituminous, . . .	955.8 tons, . . .	Benzol, . . .	727,270	173,055,000
Lynn, . . .	Improved Lowe, . . .	Coke, . . .	9,510.0 tons, . . .	Bituminous, . . .	3,959.0 tons, . . .	Gas oil, . . .	1,584,437	489,464,565
Malden, . . .	Lowe, . . .	Anthracite, . . .	654.8 tons, . . .	Coke, . . .	271.0 tons, . . .	Gas oil, . . .	1,707,129	498,369,000
New Bedford, . . .	Improved Lowe, . . .	Coke, . . .	6,406.3 tons, . . .	Breeze, . . .	1,806.8 tons, . . .	Naphtha, . . .	59,005	434,798,849
North Adams, . . .	Improved Lowe, . . .	Anthracite, . . .	2,938.1 tons, . . .	Bituminous, . . .	3,476.5 tons, . . .	Benzol, . . .	1,278,667	89,137,700
Northampton, . . .	Improved Lowe, . . .	Coke, . . .	4,385.0 tons, . . .	Coke, . . .	634.1 tons, . . .	Gas oil, . . .	319,983	44,675,100
Old Colony, . . .	Improved Lowe, . . .	Coke, . . .	1,093.0 tons, . . .	Bituminous, . . .	2,553.0 tons, . . .	Gas oil, . . .	151,368	61,281,200
Pittsfield, . . .	Lowe, . . .	Coke, . . .	883.0 tons, . . .	Bituminous, . . .	572.0 tons, . . .	Gas oil, . . .	217,186	137,723,500
Salem, . . .	Lowe, . . .	Anthracite, . . .	1,231.5 tons, . . .	Bituminous, . . .	843.8 tons, . . .	Gas oil, . . .	587,282	120,930,851
Spencer, . . .	Improved Lowe, . . .	Coke, . . .	4.5 tons, . . .	Coke, . . .	1,601.3 tons, . . .	Gas oil, . . .	387,723	29,532,900
Springfield, . . .	Improved Lowe, . . .	Coke, . . .	2,385.5 tons, . . .	Bituminous, . . .	367.6 tons, . . .	Gas oil, . . .	103,375	541,189,000
Vineyard (Oak Bluffs), . . .	Improved Lowe, . . .	Anthracite, . . .	2,574.7 tons, . . .	Coke, . . .	2,020.0 tons, . . .	Gas oil, . . .	1,771,240	1,824,600
Webster, . . .	Lowe, . . .	Anthracite, . . .	725.0 tons, . . .	Breeze, . . .	4,565.0 tons, . . .	Gas oil, . . .	216,234	47,633,750
West Boston, . . .	Lowe, . . .	Coke, . . .	8,148.0 tons, . . .	Bituminous, . . .	61.0 tons, . . .	Gas oil, . . .	340,797	104,191,000
Worcester County, . . .	Western Gas Construction, . . .	Anthracite, . . .	60.0 tons, . . .	Bituminous, . . .	746.5 tons, . . .	Gas oil, . . .	33,456	9,726,300
Worcester, . . .	Lowe, . . .	Anthracite, . . .	1,123.0 tons, . . .	Coke, . . .	26.4 tons, . . .	Gas oil, . . .	1,095,713	280,458,000
		Coke, . . .	538.8 tons, . . .	Breeze, . . .	46.7 tons, . . .			
			1,336.6 tons, . . .					
			252.0 tons, . . .					
			434.3 tons, . . .					

Steam from coal-gas department.

Steam from electric department.

TABLE 9. — *Oil Gas.*

This table shows the materials and quantity of each used in the production of oil gas.

COMPANY.	Materials used.	Quantity used (Gallons).	Fuel used.	Quantity used.
Edison of Brockton (Stoughton),	Gas oil,	18,750	Bituminous,	38.5 tons.

TABLE 10.

The following table shows the quantity of carbide used by each of the acetylene-gas companies for the year ending June 30, 1914:—

COMPANY.	Quantity used (Pounds).	COMPANY.	Quantity used (Pounds).
Atwood, L. S. (Chatham), .	16,600	Sadler, T. G. (South Attleborough), ...	12,000
Bernardston, ...	6,010	South Hadley, ...	21,000
Cotuit, ...	13,700	Sunderland, ...	6,400
Gregory, J. D. (Princeton),	7,000	Vineyard Haven, ...	53,550
Hadley, ...	7,050	Waite & Smith (South Dartmouth), ...	8,100
Hyannis, ...	57,100		
Marion, ...	90,000		

TABLE 11. — *Street Mains.*

During the year fifty-five companies laid about one hundred and ninety miles of mains, varying in the several cases from seventy-five feet to about twenty-two and one-third miles.

The following table shows the lengths and sizes of the mains in use as returned by the companies: —

COMPANY.	DIAMETER IN INCHES.															Total Length in Feet.	LENGTH IN MILES AND PART.		In-crease during Year (Feet).
	1½ and Under.	2	2½	3	4	6	8	10	12	14	16	18	20	24	36		42	Miles	
Adams, ...	18,908	12,406	—	8,439	34,772	9,586	398	—	—	—	—	—	—	—	—	—	16	29	1,033
Ancaster, ...	87,844	26,988	—	60,428	22,079	6,139	502	2,660	215	—	—	—	—	—	—	—	40	2,655	4,500
Amherst, ...	7,385	17,670	—	82,730	22,118	5,214	5,162	—	—	—	—	—	—	—	—	—	19	1,959	2,707
Arlington, ...	8,214	27,110	—	86,203	144,723	61,907	34,513	9,038	—	6,902	—	—	—	—	—	—	71	4,320	43,440
Attol, ...	3,923	15,299	—	6,876	12,568	8,954	2,656	1,490	—	—	—	—	—	—	—	—	9	3,246	2,700
Attleboro, ...	732	273	—	13,353	44,268	58,647	4,555	5,870	229	1,218	57	—	—	—	—	—	24	2,482	11,200
Atwood, L. Sidney (Chatham), ...	1,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1,000	—
Barnardston, ...	2,848	3,100	—	—	209,062	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beverly, ...	6,103	24,767	—	18,641	209,062	84,010	31,296	—	—	—	—	—	—	—	—	—	70	3,278	30,722
Blackstone, ...	344	2,149	—	2,465	3,826	8,235	—	—	—	—	—	—	—	—	—	—	3	1,199	965
Boston, ...	84,517	86,761	3,612	828,428	1,491,257	1,483,157	266,068	60,807	328,270	924	31,320	23,294	83,865	93,265	85,642	73,077	948	3,424	47,881
Brockton, ...	263,504	224,068	—	162,063	243,541	241,588	73,910	100	33,583	—	—	—	5,400	—	—	—	1,237	737	17,753
Cambridge, ...	7,279	10,357	33	249,304	281,536	159,395	40,146	4,299	89,625	—	28,825	—	8,462	24,589	2,397	1,045	171	4,412	20,362
Charlestown, ...	1,282	13,243	—	141,896	86,341	34,016	15,748	7,619	18,682	301	15	—	10	3,135	—	—	61	108	2,468
Citizens' (Nantucket), ...	—	—	—	2,640	420	500	—	—	—	—	—	—	—	—	—	—	2	1,400	300
Citizens' (Quincy), ...	11,588	33,564	—	29,048	225,455	144,498	56,209	—	67,003	—	1,061	—	—	—	—	—	107	3,466	41,954
Clinton, ...	—	9,756	—	16,828	33,357	7,845	—	1,200	—	970	—	—	—	—	—	—	13	2,366	19,591
Coburn, ...	3,916	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,916	—
Dedham, ...	5,268	39,849	—	47,683	89,209	39,017	1,607	23,016	2,842	—	—	—	—	—	—	—	47	331	10,522
East Boston, ...	4,680	8,345	—	58,185	159,934	91,018	42,051	16,947	26,000	—	931	—	709	—	—	—	77	2,210	7,847
Easthampton, ...	—	22,810	—	39,180	18,478	6,026	1,645	—	—	—	—	—	—	—	—	—	16	4,159	6,947
Edison (Brockton), ...	9,569	16,011	1,500	2,500	1,000	—	—	—	—	—	—	—	—	—	—	—	6	4,180	—

1 Includes 642 feet of forty-eight inch main and 941 feet of fifty-four inch main.

2 Includes 1,060 feet of five-inch main.

3 Decrease.

TABLE 11. — *Street Mains* — Concluded.

COMPANY.	DIAMETER IN INCHES.																	Total Length in Feet.	Lengths in Miles AND Feet.		In-crease during Year (Feet).
	1 and Under.	2	2½	3	4	6	8	10	12	14	16	18	20	24	30	36	42				
Fall River, ...	29,255	99,736	615	40,372	331,332	128,741	62,939	5,040	29,998	-	19,005	-	-	-	-	-	-	767,223	143	2,183	28,182
Fitchburg, ...	4,291	16,068	-	50,406	211,373	34,052	15,661	3,440	1,060	-	853	-	-	-	-	-	-	841,216	64	3,296	11,908
Franklin, ...	4,674	46,674	593	2,093	48,407	11,974	2,548	1,920	-	-	-	-	-	-	-	-	-	118,883	22	2,723	11,231
Gardner, ...	2,168	37,492	-	22,057	22,299	20,926	17,10	825	84	-	-	-	-	-	-	-	-	107,561	20	1,961	3,616
Gloucester, ...	4,583	17,172	466	25,711	66,190	60,963	11,872	1,610	8,072	30	-	-	-	-	-	-	-	199,701	37	4,341	4,223
Greenfield, ...	10,169	27,851	-	45,766	72,282	6,793	4,167	2,184	-	-	-	-	-	-	-	-	-	168,892	31	5,212	9,906
Gregory, J. D. (Prin- ceston), ...	2,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,279	-	2,279	-
Hadley, ...	200	1,915	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,115	-
Hatfield, ...	1,800	15,600	500	100	-	-	-	-	-	-	-	-	-	-	-	-	-	18,000	3	2,160	-
Haverhill, ...	24,014	51,926	2,424	97,031	164,654	93,129	1,304	44,420	1,504	-	7,928	-	2,255	-	-	-	-	1,431,564	91	1,084	74,545
Hyaline, ...	7,938	3,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,318	2	768	-
Ipswich, ...	4,947	12,624	3,808	2,469	-	1,000	1,125	-	-	-	-	-	-	-	-	-	-	25,973	4	4,853	75
Lawrence, ...	-	41,764	2,130	141,577	405,676	191,496	84,833	23,473	28,684	-	3,258	-	-	-	-	-	-	923,222	174	4,502	16,111
Leominster, ...	1,172	8,614	1,320	24,877	119,261	7,680	9,284	116	-	-	-	-	-	-	-	-	-	172,364	82	3,404	8,804
Lexington, ...	23,130	10,975	1,860	2,060	27,368	1,860	450	-	-	-	-	-	-	-	-	-	-	44,653	8	2,313	2,510
Lowell, ...	23,130	241,427	2,486	56,322	296,783	177,039	31,874	32,999	51,360	1,000	6,527	5,325	1,575	5,211	-	-	-	* 983,430	176	4,150	* 12,853
Lynn, ...	10,603	53,217	15,542	30,960	376,379	396,445	78,406	14,513	18,734	412	13,048	-	13,435	2,539	-	-	-	1,027,273	194	2,963	61,948
Malden, ...	12,268	19,531	-	159,636	481,835	388,568	30,190	44,445	56,980	-	28,636	-	979	6,901	257	-	-	1,280,236	232	5,276	55,608
Marion, ...	61,394	2,343	457	750	-	-	-	-	-	-	-	-	-	-	-	-	-	64,944	12	1,584	-
Marlborough-Hudson, ...	101,376	122,171	296	23,078	104,540	29,443	3,100	-	250	-	-	-	-	-	-	-	-	385,254	72	5,094	12,763
Millis, ...	2,616	12,607	-	11,570	36,226	15,208	3,545	-	-	-	-	-	-	-	-	-	-	81,767	15	2,567	4,460
Natick, ...	5,134	19,086	-	32,978	18,435	7,615	-	-	-	-	-	-	-	-	-	-	-	83,198	15	3,998	295
New Bedford, ...	46,000	31,277	-	186,968	318,949	107,699	30,514	-	39,839	-	3,136	-	640	-	-	-	-	765,002	144	4,632	50,344
Newburyport, ...	10,281	40,747	-	33,912	32,346	26,972	1,090	4,260	-	-	-	-	-	-	-	-	-	150,088	28	2,248	2,233
Newton, ...	-	5,929	-	247,696	583,452	188,689	77,238	79,120	15,477	764	7,849	-	-	-	-	-	-	1,265,447	228	1,607	80,192
North Adams, ...	3,635	17,451	211	63,467	61,004	23,379	1,023	1,969	-	-	-	-	-	-	-	-	-	173,085	32	4,125	751

Northampton.	19,590	3,737	-	78,399	101,802	9,726	1,420	84	733	-	320	-	-	-	-	-	-	215,840	40	4,440	2,687
North Attleborough.	1,631	23,420	149	39,086	39,511	7,108	7,016	-	1,000	-	-	-	-	-	-	-	-	109,960	20	4,360	164
Norwood.	31,488	28,892	-	-	47,760	8,939	-	4,956	-	-	-	-	-	-	-	-	-	122,085	23	595	6,722
Old Colony.	294,269	123,546	-	25,498	38,061	45,189	38,327	-	-	-	-	-	-	-	-	-	-	564,888	106	5,208	63,129
Olds Co. (Ware).	2,486	21,909	-	2,678	7,942	2,549	1,814	-	-	-	-	-	-	-	-	-	-	39,376	7	2,416	239
Pittsfield.	51,147	49,877	2,001	24,113	194,298	42,823	25,455	3,740	3,903	-	3,414	-	-	-	-	-	-	400,531	75	4,531	30,325
Plymouth.	180	2,382	-	17,218	26,301	28,702	-	-	-	-	-	-	-	-	-	-	-	74,783	14	863	9,244
Sadler, T. G. (South Attleborough).	3,300	1,140	-	-	226,791	83,947	19,095	-	-	-	5,254	-	-	-	-	-	-	4,440	-	4,440	-
Salem.	2,713	92,082	-	46,927	-	-	-	9,710	5,738	-	-	-	-	-	-	-	-	483,257	82	297	14,064
South Hadley.	4,788	6,351	-	300	-	-	-	-	-	-	-	-	-	-	-	-	-	10,889	2	379	-
Spencer.	5,775	29,987	-	40,487	10,700	5,015	-	-	-	-	-	-	-	-	-	-	-	94,964	17	5,204	-
Springfield.	23,742	88,246	11,318	192,024	479,184	436,723	46,594	57,344	22,832	-	54,657	-	2,813	6,907	2,799	-	-	1,405,663	266	1,183	48,040
Springfield (Revere).	2,532	18,322	-	675	186,720	111,318	25,044	35,454	-	-	1,722	-	81	1,370	-	-	-	381,252	72	1,092	18,689
Sunderland.	2,800	2,800	900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,500	1	1,220	-
Taunton.	57,152	24,081	-	111,933	133,405	99,878	18,247	1,366	9,889	6,538	-	-	-	-	-	-	-	462,469	87	3,109	19,218
Vineyard Haven.	9,849	5,684	-	1,030	-	-	-	-	-	-	-	-	-	-	-	-	-	16,563	3	723	-
Vineyard (Oak Bluffs).	931	1,055	-	2,532	6,584	2,002	975	-	-	-	-	-	-	-	-	-	-	14,079	2	3,519	-
Waite & Smith (South Dartmouth).	-	1,300	-	720	95,468	29,643	-	-	-	-	-	-	-	-	-	-	-	1,300	-	1,300	-
Ware.	3,918	5,496	-	-	-	16,885	-	960	-	-	-	-	-	-	-	-	-	153,070	28	5,230	11,090
West Boston.	17,856	13,282	-	18,050	16,077	44,300	3,925	-	-	-	-	-	-	-	-	-	-	47,625	9	105	-
Williamstown.	3,915	24,851	-	28,115	18,570	1,880	3,470	-	-	-	-	-	-	-	-	-	-	63,460	12	100	145
Woburn.	156,187	67,829	-	166,827	4,163	-	-	-	-	-	-	-	-	-	-	-	-	88,501	16	4,021	11,351
Worcester County.	6,776	77,429	-	207,119	416,072	198,081	70,783	16,670	16,120	3,164	16,940	-	6,027	19,971	7,117	-	-	394,006	74	3,266	1,597
Worcester.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,062,214	201	934	55,145

: Includes 294 feet of three and one-half inch main and 781 feet of nine-inch main.

: Includes 341 feet of four and one-half inch main.

: Decrease.

TABLE 12. — *Meters.*

The total number of meters in use June 30, 1914, was 595,976, representing a nominal capacity of 3,222,904 lights, being an increase over the previous year of 32,132 meters of a nominal capacity of 192,673 lights. Of the total number 171,153 are prepayment meters, an increase of 9,156 during the year. This type of meter is in use by 48 of the companies.

The following table shows the details concerning numbers and sizes: —

COMPANY.	NUMBER AND SIZE OF METERS.														Total Number in Use June 30, 1914.	Increase during the Year.
	2 Light.	3 Light.	4 Light.	5 Light.	6 Light.	7 Light.	8 Light.	9 Light.	10 Light.	12 Light.	15 Light.	18 Light.	20 Light.	25 Light.	30 Light.	35 Light.
Adams, ...	904	496	12	11	7	1	2	—	—	—	—	—	—	—	—	83
Amesbury, ...	1,238	27	17	7	1	1	—	—	—	—	—	—	—	—	—	17
Amherst, ...	—	477	18	3	5	6	—	—	—	—	—	—	—	—	—	141
Arlington, ...	—	1,505	65	59	44	—	—	—	—	—	—	—	—	—	—	588
Athol, ...	—	487	28	11	10	—	—	—	—	—	—	—	—	—	—	447
Attleboro, ...	34	2,055	970	34	51	23	1	—	—	—	—	—	—	—	—	820
Atwood, L. Sidney (Chatham), ...	19	—	—	—	—	—	—	—	—	—	—	—	—	—	19	181
Barnardston, ...	—	6	8	—	—	—	—	—	—	—	—	—	—	—	—	—
Beverly, ...	—	1,885	81	27	11	—	—	—	—	—	—	—	—	—	—	91
Blackstone, ...	—	86	212	2	—	—	—	—	—	—	—	—	—	—	—	14
Boston, ...	1	48,881	15,606	4,481	1,836	—	—	—	—	—	—	—	—	—	—	6,230
Brookton, ...	18	2,941	14,469	202	96	81	—	—	—	—	—	—	—	—	—	200
Cambridge, ...	14	18,282	14,748	704	305	158	—	—	—	—	—	—	—	—	—	3,390
Charlestown, ...	3	11,111	367	220	62	53	—	—	—	—	—	—	—	—	—	157,798
Citizens' (Nantuxet), ...	—	331	33	8	6	—	—	—	—	—	—	—	—	—	—	17,851
Citizens' (Quincy), ...	—	1,899	5,453	52	54	24	—	—	—	—	—	—	—	—	—	2,002
Clinton, ...	2	872	213	25	13	3	—	—	—	—	—	—	—	—	—	563
Cohuit, ...	21	—	—	—	—	—	—	—	—	—	—	—	—	—	—	22
Dedham, ...	—	1,488	1,564	17	21	11	—	—	—	—	—	—	—	—	—	854
East Boston, ...	—	6,566	11,084	177	96	43	—	—	—	—	—	—	—	—	—	1,421
Easthampton, ...	45	1,346	41	12	9	5	—	—	—	—	—	—	—	—	—	230
Edison (Brookton), ...	—	221	3	5	1	—	—	—	—	—	—	—	—	—	—	9

TABLE 12. — *Meters* — Concluded.

COMPANY.	NUMBER AND SIZE OF METERS.														Total Number in Use June 30, 1914.	Increase during the Year.
	2 Light.	3 Light.	5 Light.	10 Light.	20 Light.	30 Light.	35 Light.	45 Light.	50 Light.	60 Light.	80 Light.	100 Light.	120 Light.	150 Light.	200 Light.	300 Light.
Sadler, T. G. (South Attleborough),	15	—	—	—	—	—	—	—	—	—	—	—	—	—	—	15
Salem,	—	6,336	3,640	128	65	39	—	—	—	—	—	—	—	—	—	10,290
South Hadley,	—	23	1	—	—	—	—	—	—	—	—	—	—	—	—	1,535 ¹
Spencer,	—	572	169	10	9	6	—	—	—	—	—	—	—	—	—	29
Springfield,	—	10,843	21,903	286	294	51	—	107	114	10	2	59	—	14	3	770
Suburban (Revere),	—	80	9,157	163	32	16	—	—	—	—	—	—	—	—	—	33,701
Sunderland,	—	10	—	—	—	—	—	—	—	—	—	—	—	—	—	1,599
Taunton,	2	5,578	481	194	68	76	—	13	18	7	8	14	—	7	—	9,492
Vineyard Haven,	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	10
Vineyard (Oak Bluffs),	1	74	56	6	2	3	—	—	—	—	—	—	—	—	—	6,473
Weiss & Smith (South Dartmouth),	—	32	106	32	14	3	—	4	5	2	1	1	—	—	—	401
Webster,	9	3,540	145	9	9	—	—	5	—	—	—	—	—	—	—	74
Williamstown,	—	269	87	38	9	4	—	—	—	—	—	—	—	—	—	9
Woburn,	20	870	909	13	10	9	—	6	5	2	3	—	—	—	—	301
Worcester County,	—	668	8,654	403	573	24	—	—	98	4	8	43	—	5	—	32
Worcester,	—	19,249	—	—	—	—	—	—	—	—	—	—	—	—	—	3,737
																469
																16
																434
																136
																1,036
																1,642
																59
																1,547
																28,073

¹ Decrease.

TABLE 13. — *Gas Stoves and Engines.*

In the following table, designed to show the number of gas stoves and engines supplied by the several companies on June 30, 1914, the figures given are as stated in the annual returns.

COMPANY.	Gas Stoves.	Gas Engines.
Adams, ...	1,000	—
Amesbury, ...	765	1
Amherst, ...	405	—
Arlington, ...	3,758	4
Athol, ...	524	—
Attleboro, ...	1,200	—
Beverly, ...	2,623	—
Blackstone, ...	214	—
Boston, ...	— ¹	288
Brockton, ...	10,232	16
Cambridge, ...	— ¹	— ¹
Charlestown, ...	— ¹	27
Citizens' (Nantucket), ...	120	2
Citizens' (Quincy), ...	3,822	12
Clinton, ...	957	3
Dedham, ...	2,600	9
East Boston, ...	4,840	34
Easthampton, ...	568	—
Edison (Brockton), ...	110	—
Fall River, ...	28,863	58
Fitchburg, ...	6,025	1
Framingham, ...	1,556	2
Gardner, ...	848	—
Gloucester, ...	2,311	22
Greenfield, ...	1,569	—
Haverhill, ...	9,820	25
Hyannis, ...	4	—
Ipswich, ...	156	1
Lawrence, ...	26,244	25
Leominster, ...	2,000	1
Lexington, ...	164	1
Lowell, ...	17,788	134
Lynn, ...	44,678	20
Malden, ...	15,400	47
Marion, ...	23	—
Marlborough-Hudson, ...	3,618	1
Milford, ...	707	3
Natick, ...	— ¹	—
New Bedford, ...	19,058	22
Newburyport, ...	1,411	—
Newton, ...	12,265	29
North Adams, ...	3,196	—
Northampton, ...	2,752	4
North Attleborough, ...	668	2
Norwood, ...	923	1

¹ Unknown.

TABLE 13. — *Gas Stoves and Engines* — Concluded.

COMPANY.	Gas Stoves.	Gas Engines.
Old Colony, ...	2,555	3
Otis Co. (Ware), ...	551	1
Pittsfield, ...	5,947	4
Plymouth, ...	907	—
Sadler, T. G. (South Attleborough), ...	5	—
Salem, ...	5,500	—
South Hadley, ...	18	—
Spencer, ...	598	6
Springfield, ...	25,010	39
Suburban (Revere), ...	7,203	2
Sunderland, ...	1	—
Taunton, ...	4,594	15
Vineyard Haven, ...	18	—
Vineyard (Oak Bluffs), ...	88	1
Waite & Smith (South Dartmouth), ...	2	—
Webster, ...	2,874	—
Williamstown, ...	331	—
Woburn, ...	622	1
Worcester County, ...	1,432	3
Worcester, ...	17,000	25

TABLE 14. — *Public Gas Lamps.*

The following table shows the number of street lamps supplied June 30, 1914, the net increase or decrease during the year, the average price per thousand feet received for gas used in such lamps, and the cost per thousand feet for the care of the lamps where this is done by the companies: —

COMPANY.	Number of Lamps supplied.	Increase.	Decrease.	Price received per M including Expenses.	Expense of Lighting and Care of Lamps per M.
Boston, ...	10,301	—	975	\$0 782	\$0 006
Cambridge, . . .	279	—	67	80	—
Charlestown, . .	529	6	—	80	—
Citizens' (Nantucket),	2	—	—	2 00	—
Citizens' (Quincy),	273	39	—	1 14	10
Cotuit, ...	3	—	—	16 67 ¹	—
East Boston, . .	932	—	5	777	004
Fall River, . . .	450	—	23	80	—
Gardner, ...	115	—	—	2 11	1 37
Gloucester, . . .	116	1	—	1 00	—
Haverhill, . . .	566	3	—	2 036	1 056
Hyannis, ...	33	—	—	22 22 ¹	—
Lawrence, ...	23	—	81	875	30
Lowell, ...	1,540	3	—	1 848	1 115
Marion, ...	158	—	1	23 58 ¹	2 81
Natick, ...	115	—	—	1 37	—
New Bedford, . .	1,231	3	—	1 97	1 18
Newton, ...	1,070	12	—	1 45	67
Springfield, . .	172	5	—	85	81
Vineyard Haven, .	45	—	5	17 33 ¹	39
Worcester, ...	608	2	—	75	—

¹ Acetylene gas.

2. OPERATING EXPENSES.
(a) *Expenses of Manufacture.*

No. of Company.	COMPANY.	COAL.		ENTRICKERS.		PURIFIERS.		WATER.		No. of Company.
		Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	
1	Boston.	\$317,672 22	\$0.10117	\$477,537 79	\$0.15208	\$15,441 29	\$0.00491	\$3,297 86	\$0.00264	1
2	Brockton.	45,933 95	.12883	59,719 99	.16749	900 00	.00252	1,150 21	.00323	2
3	Cambridge.	241,821 48	.25892	43,889 62	.04698	1,667 76	.00179	3,617 12	.00387	3
4	Charlestown.	110,771 65	.33810	—	—	267 67	.00082	1,198 80	.00366	4
5	Citizens' (Quincy).	—	—	—	—	—	—	—	—	5
6	East Boston.	45,640 42	.14361	33,526 72	.10549	554 15	.00174	1,803 60	.00567	6
7	Fall River.	79,530 29	.11923	121,178 86	.18168	1,375 28	.00206	122 96	.00018	7
8	Fitchburg.	34,187 20	.25156	9,525 95	.07009	612 28	.00451	564 03	.00415	8
9	Haverhill.	30,187 42	.10240	57,813 41	.19611	573 01	.00194	953 74	.00324	9
10	Lawrence.	138,196 04	.27129	42,669 67	.08375	1,528 70	.00300	625 20	.00123	10
11	Lynn.	206,074 19	.31676	40,773 12	.06267	2,157 93	.00332	1,455 31	.00224	11
12	Malden.	144,229 47	.15604	97,271 08	.10524	4,621 55	.00500	2,520 62	.00272	12
13	New Bedford.	112,477 08	.14729	66,680 29	.08732	4,729 48	.00619	3,332 63	.00437	13
14	Newton.	84,538 34	.13772	95,320 48	.15528	2,017 94	.00329	967 22	.00157	14
15	North Adams.	17,151 71	.15273	22,954 57	.20441	246 87	.00220	673 78	.00601	15
16	Pittsfield.	37,444 14	.17506	35,137 77	.16446	74 60	.00035	990 77	.00463	16
17	Salem.	38,589 02	.16765	18,726 50	.08136	301 38	.00131	1,015 05	.00441	17
18	Springfield.	133,716 49	.15064	69,466 59	.07826	2,104 01	.00237	1,449 21	.00163	18
19	Suburban.	—	—	—	—	—	—	—	—	19
20	Taunton.	61,818 90	.37749	13 00	.00008	562 00	.00343	—	—	20
21	West Boston.	13,649 67	.13100	17,401 51	.16702	285 65	.00274	32 91	.00032	21
22	Worcester.	248,032 24	.26302	90,993 51	.09649	3,729 12	.00395	2,828 95	.00300	22
23										23

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Continued.

No. of Company.	COMPANY.	WAGES.		REPAIRS AND MAINTENANCE.		RENEWALS.		APPARATUS AND MACHINERY.		No. of Company.
		Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	Amount.	Per M made.	
1	Boston.	\$162,814 42	\$0.05185	\$73,408 12	\$0.02338	—	—	\$22,558 24	\$0.00718	1
2	Brockton.	18,100 18	.05077	10,863 62	.02991	\$6,152 40	\$0.01726	284 78	.00074	2
3	Cambridge.	47,144 48	.05046	57,838 58	.06201	—	—	937 99	.00100	3
4	Charlestown.	27,356 88	.05350	19,889 57	.06071	—	—	1,048 13	.00320	4
5	Citizens' (Quincy).	—	—	3,577 10	.02954	—	—	—	—	5
6	East Boston.	29,445 80	.09265	10,504 36	.03305	—	—	473 28	.00150	6
7	Fall River.	23,755 14	.03562	8,789 76	.01318	—	—	3,982 14	.00597	7
8	Fitchburg.	11,182 78	.08228	572 38	.00421	2,892 88	.01981	3,081 76	.02268	8
9	Haverhill.	9,771 99	.03315	8,160 56	.02768	—	—	—	—	9
10	Lawrence.	50,275 30	.09870	16,573 97	.03254	2,726 20	.00535	3,303 48	.00648	10
11	Lowell.	76,405 71	.11745	13,000 90	.01998	—	—	9,534 27	.01466	11
12	Lynn.	42,025 64	.04547	50,640 53	.05479	8,696 86	.00941	1,386 02	.00150	12
13	Malden.	53,088 81	.09552	2,318 94	.00304	20,466 76	.02680	10,075 03	.01320	13
14	New Bedford.	32,200 12	.05246	22,782 15	.03711	—	—	2,234 32	.00364	14
15	Newton.	—	—	11,841 79	.02182	—	—	—	—	15
16	North Adams.	10,061 51	.09859	1,854 90	.01652	400 00	.00356	821 52	.00731	16
17	Pittsfield.	19,933 30	.09320	6,934 82	.03242	542 79	.00254	752 64	.00352	17
18	Salem.	24,834 87	.10789	8,518 75	.03701	2,424 98	.01053	4,386 67	.01906	18
19	Springfield.	63,737 80	.07180	6,559 90	.00739	29,153 19	.03284	13,302 95	.01499	19
20	Suburban.	—	—	107 04	.00059	—	—	—	—	20
21	Taunton.	25,599 20	.15632	6,127 82	.03742	3,317 62	.02026	170 20	.00104	21
22	West Boston.	6,623 65	.08357	3,326 72	.03193	—	—	10 30	.00010	22
23	Worcester.	46,344 20	.04915	47,804 68	.05070	14,178 58	.01504	34,546 67	.03664	23

2. OPERATING EXPENSES — Continued.
(a) Expenses of Manufacture — Concluded.

No. of Company.	COMPANY.	TOTAL COST OF MANUFACTURE.		NET COST IN HOLDER (COST LESS RESIDUALS SOLD).		GAS PURCHASED.		TOTAL NET COST OF GAS MADE AND PURCHASED IN HOLDER.		No. of Company.
		Amount.	Per M. made.	Amount.	Per M. Made.	Amount.	Per M. bought.	Amount.	Per M. sold.	
1	Boston, .	\$1,077,729 94	\$0.34321	\$999,330 67	\$0.31824	\$887,929 36	\$0.28166	\$1,887,260 03	\$0.31082	1
2	Brockton, .	142,885 13	.40075	139,034 78	.38995	—	—	139,034 78	.42843	2
3	Cambridge, .	397,015 01	.42493	281,225 67	.30100	15 84	.80000	281,241 51	.31195	3
4	Charlestown, .	160,532 60	.48999	80,468 30	.24561	284 07	.47500	80,752 37	.27225	4
5	Citizens (Quincy), .	—	—	—	—	54,501 30	.45002	58,078 40	.50859	5
6	East Boston, .	121,948 33	.38371	110,460 24	.34756	79,251 50	.50000	189,711 74	.41166	6
7	Fall River, .	238,734 43	.35792	224,680 72	.33655	—	—	224,680 72	.35812	7
8	Fitchburg, .	62,419 26	.45929	46,147 05	.33956	—	—	46,147 05	.37161	8
9	Haverhill, .	107,460 13	.36452	103,259 23	.35027	—	—	103,259 23	.36751	9
10	Lawrence, .	255,888 46	.50234	202,183 42	.39690	—	—	202,183 42	.42494	10
11	Lowell, .	349,401 43	.53708	239,833 59	.36865	—	—	239,833 59	.37456	11
12	Lynn, .	351,391 77	.38017	279,483 88	.30238	—	—	279,483 88	.32518	12
13	Malden, .	273,169 02	.35773	243,286 25	.31860	642 24	.80070	243,928 49	.32630	13
14	New Bedford, .	240,060 55	.39107	212,902 64	.34683	—	—	212,902 64	.37131	14
15	Newton, .	—	—	275,852 64	.52165	264,402 60	.50000	275,852 64	.53740	15
16	North Adams, .	54,164 86	.48233	51,878 07	.46197	—	—	51,878 07	.48841	16
17	Pittsfield, .	101,810 83	.47600	98,725 42	.46157	—	—	98,725 42	.47926	17
18	Salem, .	98,797 22	.42922	84,608 76	.36758	168 54	.60000	84,777 30	.40780	18
19	Springfield, .	319,490 14	.35992	267,466 02	.30131	—	—	267,466 02	.31566	19
20	Suburban, .	—	—	—	—	78,265 33	.43081	78,372 37	.44472	20
21	Taunton, .	97,608 74	.59604	65,868 08	.40221	—	—	65,868 08	.45827	21
22	West Boston, .	41,330 41	.39668	40,920 48	.39275	—	—	40,920 48	.39852	22
23	Worcester, .	488,457 95	.51799	368,546 96	.39083	—	—	368,546 96	.41221	23

1 Per M. bought.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES.		REPAIRS OF MAINS AND SERVICES.		REPAIRS AND RENEWALS OF METERS.		TOOLS AND APPLIANCES.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston, ...	\$177,332 91	\$0 02921	\$134,125 42	\$0 02209	\$87,878 61	\$0 01447	\$44,193 64	\$0 00728	1
2	Brookton, ...	13,552 12	.04176	9,193 16	.02533	5,132 85	.01597	28,780 36	.08869	2
3	Cambridge, ...	37,739 06	.04186	23,139 72	.02567	27,551 17	.03056	6,093 99	.00676	3
4	Charlestown, ...	14,907 04	.05026	7,557 83	.02548	2,999 01	.01011	1,667 84	.00562	4
5	Citizens' (Quincy), ...	2,167 40	.01898	4,017 28	.03518	1,656 93	.01451	9,150 05	.08013	5
6	East Boston, ...	24,148 91	.05240	4,319 77	.00937	8,946 77	.01941	6,491 14	.01409	6
7	Fall River, ...	17,398 68	.02773	21,089 98	.03362	19,042 46	.03035	5,710 44	.00910	7
8	Fitchburg, ...	9,144 14	.07364	2,718 88	.02190	2,608 86	.02020	6,480 24	.05218	8
9	Haverhill, ...	3,724 94	.01326	4,006 75	.01426	6,323 23	.02250	6,152 98	.02190	9
10	Lawrence, ...	6,424 13	.01350	8,555 74	.01798	16,608 34	.03490	—	—	10
11	Lowell, ...	23,866 85	.03727	8,897 14	.01357	10,610 44	.01657	3,512 10	.00548	11
12	Lynn, ...	26,890 97	.03125	26,201 68	.03049	16,937 75	.01971	15,419 17	.01794	12
13	Malden, ...	27,402 74	.03668	8,405 36	.01124	5,837 44	.00781	8,315 46	.01112	13
14	New Bedford, ...	26,709 09	.04658	2,138 37	.00373	7,288 52	.01286	8,577 50	.01496	14
15	Newton, ...	15,422 55	.03005	16,815 41	.03276	7,219 30	.01406	15,793 40	.03077	15
16	North Adams, ...	3,298 29	.03105	3,004 80	.02829	521 46	.00491	750 42	.00706	16
17	Pittsfield, ...	8,647 14	.04198	6,513 43	.03162	4,881 41	.02370	1,379 56	.00670	17
18	Salem, ...	6,222 47	.02993	3,173 52	.01527	3,724 15	.01791	4,510 08	.02170	18
19	Springfield, ...	26,140 57	.02867	6,648 34	.00784	8,360 02	.00987	29,537 78	.03486	19
20	Suburban, ...	5,645 96	.03204	2,201 02	.01249	4,194 27	.02380	5,625 90	.03192	20
21	Taunton, ...	9,604 89	.06682	533 98	.00372	1,354 15	.00942	—	—	21
22	West Boston, ...	509 05	.00495	89 27	.00087	—	.02990	—	—	22
23	Worcester, ...	20,290 14	.02369	15,205 88	.01701	26,733 41	.02990	6,571 66	.00735	23

2. OPERATING EXPENSES — Continued.
 (b) Expenses of Distribution — Concluded.

No. of Company.	COMPANY.	GAS STOVES.		PUBLIC LAMPS.		OTHER EXPENSES.		TOTAL COST OF DISTRIBUTION.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston.	\$21,284 54	\$0.00351	\$792 92	\$0.00013	—	—	\$465,608 04	\$0.07669	1
2	Brookton.	2,366 85	.00729	—	—	—	—	59,075 34	.18204	2
3	Cambridge.	10,884 34	.01207	—	—	—	—	106,408 28	.11662	3
4	Charlestown.	439 17	.00148	—	—	—	—	27,570 89	.09295	4
5	Citizens' (Quincy).	736 38	.00645	378 49	.00331	—	—	18,106 53	.15856	5
6	East Boston.	3,386 05	.00735	49 44	.00011	—	—	47,342 08	.10273	6
7	Fall River.	12,024 21	.01917	—	—	—	—	75,265 77	.11997	7
8	Fitchburg.	3,164 43	.02548	—	—	—	—	24,016 55	.19340	8
9	Haverhill.	4,914 88	.01749	4,217 85	.01501	\$920 94	\$0.00328	30,261 57	.10770	9
10	Lawrence.	8,387 92	.01763	312 10	.00066	108 48	.00023	40,396 71	.08490	10
11	Lowell.	20,431 27	.03191	20,219 29	.03158	—	—	87,327 09	.13638	11
12	Lynn.	9,747 49	.01134	—	—	—	—	95,167 06	.11073	12
13	Malden.	13,741 67	.01838	—	—	—	—	63,702 67	.08521	13
14	New Bedford.	—	—	26,119 47	.04555	7,693 97	.01342	78,498 92	.13690	14
15	Newton.	2,514 07	.00490	8,813 91	.01717	—	—	66,578 64	.12971	15
16	North Adams.	906 28	.00853	—	—	—	—	8,481 25	.07984	16
17	Pittsfield.	102 14	.00049	—	—	—	—	21,523 68	.10449	17
18	Salem.	—	—	—	—	—	—	17,630 20	.08481	18
19	Springfield.	20,207 89	.02385	3,762 40	.00444	—	—	93,657 00	.11053	19
20	Suburban.	—	—	—	—	—	—	17,667 15	.10025	20
21	Taunton.	—	—	—	—	—	—	11,493 02	.07996	21
22	West Boston.	—	—	—	—	—	—	598 32	.00582	22
23	Worcester.	13,837 49	.01548	—	—	—	—	82,638 58	.09243	23

2. OPERATING EXPENSES — *Concluded.*
 (c) Office and Other Operating Expenses.

No. of Company.	COMPANY.	OFFICE EXPENSES.		TAXES.		MISCELLANEOUS EXPENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION OF GAS LESS RESIDUALS.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston.	\$240,131 01	\$0 03955	\$462,286 61	\$0 07614	\$86,859 07	\$0 01430	\$3,142,144 76	\$0 51750	1
2	Brockton.	25,545 20	.07872	21,837 53	.06739	3,133 09	.00965	248,625 94	.76613	2
3	Cambridge.	51,800 66	.05746	74,669 92	.08283	11,713 61	.01299	524,833 98	.58215	3
4	Charlestown.	14,330 21	.04831	24,569 91	.08280	2,463 83	.00831	149,677 21	.60462	4
5	Citizens' (Quincy).	10,666 88	.09341	9,240 00	.08091	1,120 80	.00981	97,212 61	.85128	5
6	East Boston.	43,654 60	.09473	22,763 18	.04939	7,532 64	.01634	311,004 24	.67485	6
7	Fall River.	36,196 01	.05769	45,278 23	.07217	5,399 84	.00860	386,820 57	.61655	7
8	Fitchburg.	14,381 36	.11665	11,900 24	.09582	3,198 87	.02574	99,622 07	.80222	8
9	Haverhill.	31,420 37	.11183	16,228 76	.05775	6,466 12	.02301	187,634 05	.66780	9
10	Lawrence.	38,393 11	.08069	43,068 46	.09052	8,869 39	.01864	332,911 09	.69969	10
11	Lowell.	22,892 09	.03575	57,945 64	.09050	9,344 99	.01459	417,343 40	.65178	11
12	Lynn.	29,715 04	.03457	53,705 43	.06249	14,303 43	.01664	472,374 84	.54961	12
13	Malden.	45,991 58	.06138	52,460 37	.07017	12,066 91	.01614	418,050 02	.55922	13
14	New Bedford.	35,599 20	.06209	44,043 84	.07681	6,008 99	.01048	377,051 59	.65759	14
15	Newton.	41,267 45	.08039	24,749 85	.04851	6,405 47	.01248	414,864 05	.80820	15
16	North Adams.	12,775 04	.12027	3,962 50	.03731	1,848 31	.01741	78,945 17	.74324	16
17	Pittsfield.	23,949 95	.11626	10,647 97	.05169	4,331 34	.02103	159,178 36	.77273	17
18	Salem.	19,088 69	.09182	21,394 47	.10291	4,090 98	.01968	146,981 64	.70702	18
19	Springfield.	67,756 14	.07996	66,783 01	.07882	14,191 98	.01675	509,854 15	.60172	19
20	Suburban.	17,807 06	.09821	11,906 62	.06766	2,341 69	.01329	127,594 79	.72403	20
21	Taunton.	8,823 38	.05791	8,628 48	.06141	1,688 69	.01174	96,199 55	.66928	21
22	West Boston.	1,372 14	.01336	2,267 40	.02208	146 13	.00142	45,304 47	.44122	22
23	Worcester.	36,452 93	.04077	57,215 50	.06400	12,900 37	.01443	557,764 34	.62394	23

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	BALANCE FROM YEAR'S OPERATION.		INTEREST.		No. of Company.
		Amount.	Per M sold.	Amount.	Per M sold.	
1	Boston.	\$1,453,495 80	\$0.23938	\$151,726 82	\$0.02499	1
2	Brookton.	108,041 25	.33292	19,111 07	.05889	2
3	Cambridge.	208,128 96	.22864	12,461 66	.01382	3
4	Charlestown.	124,822 71	—	6,526 53	—	4
5	Citizens' (Quincy).	39,776 74	.34832	17,267 82	.15121	5
6	East Boston.	73,366 12	.15919	6,714 91	.01457	6
7	Fall River.	125,888 49	.20065	12,821 05	.02044	7
8	Fitchburg.	119,432 67	—	16,775 44	—	8
9	Haverhill.	51,437 01	.18307	17,837 88	.06348	9
10	Lawrence.	241,421 35	—	70,710 82	.03923	10
11	Lowell.	175,546 67	.27416	25,118 60	—	11
12	Lynn.	372,196 53	—	441 46	—	12
13	Malden.	183,457 29	.24541	41,556 92	.05559	13
14	New Bedford.	238,262 14	—	38,937 07	—	14
15	Newton.	63,238 96	.12319	14,295 16	.02785	15
16	North Adams.	73,604 64	—	21,559 56	—	16
17	Pittsfield.	42,548 81	.20655	5,157 28	.02504	17
18	Salem.	67,907 46	.32865	16,424 91	.07901	18
19	Springfield.	229,721 03	.27111	29,299 24	.03458	19
20	Sburban.	110,671 65	—	13,480 53	—	20
21	Taunton.	47,444 61	.33008	2,021 27	.01406	21
22	West Boston.	17,250 90	.16801	7,039 93	.08558	22
23	Worcester.	137,959 32	.15431	40,846 04	.04569	23

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION.			BALANCE.		No. of Company.
		Amount.	Rate Per Cent.	Per M sold.	Amount.	Per M sold.	Amount, 1914.	Amount, 1913.		
1	Boston, ...	\$1,209,968 00	8	\$0.19927	\$126,674 77	\$0.02086	\$34,873 79 ¹	\$18,287 98 ¹	1	
2	Brockton, ...	71,040 00	6	.21890	17,802 15	.05485	88 03	2,350 60	2	
3	Cambridge, ...	172,800 00	12	.19167	42,425 74	.04706	21,558 44 ¹	3,125 49	3	
4	Charlestown, ...	90,000 00	15	—	28,315 14	—	18 96 ¹	—	4	
5	Citizens' (Quincy), ...	19,150 00	5	.16769	2,077 18	.01819	1,281 74	1,960 83	5	
6	East Boston, ...	63,250 00	11	.13724	5,672 11	.01231	2,270 90 ¹	6,233 79	6	
7	Fall River, ...	86,250 00	12	.13747	7,899 84	.01259	18,917 60	62,431 91	7	
8	Fitchburg, ...	76,491 25	10	—	20,275 57	—	5,890 41	19,026 33	8	
9	Haverhill, ...	105,030 00 ²	18	.37380	23,470 39	.08353	94,901 26 ¹	56,540 48	9	
10	Lawrence, ...	152,000 00	8	—	2,545 65	—	16,164 88	16,342 56	10	
11	Lowell, ...	120,000 00	12	.18741	29,650 86	.04631	777 21	2,782 98	11	
12	Lynn, ...	236,500 00	20	—	153,360 94	—	18,105 87 ¹	15,557 93	12	
13	Malden, ...	137,108 90	8	.18341	6,558 13	.00877	1,766 66 ¹	11,720 48	13	
14	New Bedford, ...	148,400 00	13 $\frac{1}{4}$	—	79,203 67	—	28,278 60 ¹	7,870 43 ¹	14	
15	Newton, ...	50,400 00	9	.09819	5,563 13	.01084	7,019 33 ¹	8,647 13	15	
16	North Adams, ...	44,000 00	22	—	26,516 22	—	18,471 14 ¹	6,549 02	16	
17	Pittsfield, ...	31,680 00	8	.15379	527 75	.00256	5,183 78	8,422 63	17	
18	Salem, ...	49,960 00	10	.24032	32,485 18	.15626	30,962 63 ¹	7,601 94 ¹	18	
19	Springfield, ...	165,721 00	12	.19558	46,451 02	.05482	11,750 23 ¹	46,020 18	19	
20	Suburban, ...	69,637 50	10	—	20,814 52	—	6,739 10	768 46	20	
21	Taunton, ...	22,000 00	10	.15306	17,974 83	.12506	5,448 51	869 68	21	
22	West Boston, ...	5,550 00	10	.05405	3,000 00	.02922	1,660 97	1,999 89	22	
23	Worcester, ...	148,000 00	12	.16553	11,606 69	.01298	62,493 41 ¹	22,245 52 ¹	23	

¹ Deficit.

* No dividends paid or loans made to Haverhill Gas Securities Company since 1909.

APPENDIX E.—ELECTRIC STATISTICS.

TABLE 1. — *Financial Statistics for the Year ending June 30, 1914.*

COMPANY.	Capital Stock.	STOCK-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Abington and Rockland, . .	\$189,000	107	103	\$183,200	\$15,120 00	8
Agawam, ...	125,000	5	5	125,000	—	1 —
Amesbury, ...	235,000	221	214	229,400	10,772 50	2 6½
Attleborough, ...	275,000	43	43	275,000	30,600 00	12
Ayer, ...	30,000	6	4	29,800	3,000 00	10
Block Plant (Boston), . .	9,500	3	3	9,500	—	1 —
Buzzards Bay (Falmouth), .	11,000	4	4	11,000	—	1 —
Cambridge, ...	900,000	142	133	887,700	103,500 00	12
Central Mass.	150,000	6	6	150,000	15,000 00	10
Charlemont, ...	3,000	3	3	3,000	—	1 —
Chester, ...	5,000	4	4	5,000	300 00	6
Deerfield River (Conway), .	4,700	6	6	4,700	—	1 —
Edison (Boston), ...	20,472,900	4,803	4,199	18,470,800	2,252,319 00	12
Fall River, ...	1,200,000	362	334	1,127,500	88,000 00	8
Franklin (Turners Falls), .	40,000	17	16	39,200	2,800 00	7
Gardner, ...	250,000	119	116	248,300	14,958 50	7 —
Gloucester, ...	245,000	97	91	234,800	19,600 00	8
Great Barrington, ...	125,000	12	10	122,000	11,250 00	9
Greenfield, ...	750,000	249	231	726,700	37,327 50	6
Harvard, ...	12,000	5	3	11,800	—	1 —
Haverhill, ...	760,600	233	188	531,400	60,749 03	10
Huntington, ...	5,000	4	4	5,000	250 00	5
Lee, ...	30,000	39	36	27,800	1,500 00	5
Lenox, ...	20,000	25	21	12,900	1,600 00	8
Leominster, ...	80,000	5	3	79,800	17,600 00	22

¹ No dividend declared.² Two and one-quarter per cent. on \$85,000; two per cent. on \$208,000; two per cent. on \$235,000.³ Six per cent. on \$235,000; six per cent. on \$275,000.⁴ Nine per cent. on \$850,000; three per cent. on \$900,000.⁵ Six per cent. on \$18,200,000; three per cent. on \$18,204,400; three per cent. on \$20,472,900.⁶ Four per cent. on \$1,000,000; four per cent. on \$1,200,000.⁷ Eight per cent. on common; five per cent. on preferred.⁸ Three per cent. on \$500,000; one and one-half per cent. on \$738,500; one and one-half per cent. on \$750,000.⁹ Seven and one-half per cent. on \$558,500; two and one-half per cent. on \$754,461.20.

TABLE 1. — *Financial Statistics, etc.* — Concluded.

COMPANY.	Capital Stock.	STOCK-HOLDERS.		Value at Par of Stock held in Massachusetts.	DIVIDENDS.	
		Whole Number.	Resident in Massachusetts.		Amount.	Rate Per Cent.
Lowell, ...	\$1,176,400	491	464	\$1,137,400	\$94,112 00	8
Ludlow Mfg. Co., . . .	50,000	1	1	50,000	—	1—
Malden, ...	898,000	41	40	892,700	92,340 00	12
Manchester, ...	116,500	38	36	106,500	5,825 00	5
Marlborough, ...	310,600	86	85	306,900	25,530 00	10
Milford, ...	40,000	6	4	39,800	4,800 00	12
Mill River (Williamsburg), . . .	15,000	6	4	14,800	450 00	3
Montague, ...	2,000	8	8	2,000	80 00	4
Northampton, ...	117,400	5	3	117,200	25,828 00	22
North Brookfield, ...	60,000	1	1	60,000	—	1—
Norton, ...	5,000	4	4	5,000	—	1—
Pittsfield, ...	375,000	131	118	353,100	30,000 00	8
Plymouth, ...	180,000	7	7	180,000	9,000 00	6
Provincetown, ...	50,000	1	1	50,000	2,400 00	6
Quincy, ...	300,000	98	95	293,600	29,998 00	10
Salem, ...	495,000	9	8	494,500	49,500 00	10
Seekonk, ...	5,000	4	—	—	—	1—
Shirley, ...	7,700	7	7	7,700	219 33	10
Stockbridge, ...	40,000	27	27	40,000	2,400 00	6
Sunderland, ...	11,000	3	3	11,000	—	1—
Tyngsboro, ...	7,500	4	4	7,500	—	1—
Union (Franklin), ...	152,800	4	4	152,800	15,280 00	10
United (Springfield), ...	1,750,000	348	301	1,561,500	156,250 00	11
Ware, ...	57,000	6	6	57,000	4,560 00	8
Westborough, ...	36,500	18	17	36,400	3,650 00	10
Weymouth, ...	300,000	195	192	297,700	27,750 00	10
Winchendon, ...	12,000	3	3	12,000	—	1—
Worcester, ...	1,300,000	302	278	1,221,400	198,000 00	16
Worcester Suburban, ...	600,000	12	12	600,000	39,000 00	6½

¹ No dividend declared.

² Nine per cent. on \$732,000; three per cent. on \$882,000.

³ Five per cent. on \$200,000; five per cent. on \$310,600.

⁴ Par value \$25.

⁵ Unincorporated.

⁶ Three per cent. on \$120,000; three per cent. on \$180,000.

⁷ Four per cent. on \$35,000; two per cent. on \$50,000.

⁸ Two per cent. on \$299,900; eight per cent. on \$300,000.

⁹ Par value \$50.

¹⁰ Four per cent. on \$3,000 common, two months, ten days; four per cent. on \$4,000 common, six months, nine days; six per cent. on \$700 preferred, five months; six per cent. on \$3,000 preferred, six months, nine days.

¹¹ Seven and one-half per cent. on \$1,500,000; two and one-half per cent. on \$1,750,000.

¹² Seven and one-half per cent. on \$270,000; two and one-half per cent. on \$300,000.

¹³ Ten per cent. on \$1,200,000; six per cent. on \$1,300,000.

TABLE 2.

The following table shows the value of the several electric plants as assessed by the local authorities, and the amounts paid by the companies for taxes, including in the case of gas companies only the amounts paid on account of their electric plants:—

COMPANY.	Assessed Value of Property.	Taxes.
Abington and Rockland, ...	\$219,515	\$7,610 69
Adams, ...	— ¹	1,416 84
Adams, U. S. (Townsend), ...	2,100	34 66
Agawam, ...	83,747	376 86
American Woolen (Maynard), ...	39,000	696 39
Amesbury, ...	151,000	3,285 43
Amherst, ...	— ¹	3,430 42
Athol, ...	— ¹	8,140 97
Attleborough, ...	306,500	10,700 23
Ayer, ...	29,175	879 88
Beverly, ...	— ¹	12,794 62
Blackstone, ...	— ¹	386 56
Block Plant (Boston), ...	—	91 16
Buzzards Bay (Falmouth), ...	61,927	928 93
Cambridge, ...	1,334,000	48,321 75
Central Mass., ...	239,350	6,768 70
Charlemont, ...	1,000	64 72
Charlestown, ...	— ¹	3,937 44
Chester, ...	3,300	89 06
Citizens' (Nantucket), ...	— ¹	629 94
Clinton, ...	— ¹	3,363 64
Cushing & Whitaker (Shirley), ...	7,500	43 35
Deerfield River (Conway), ...	4,700	89 95
Easthampton, ...	— ¹	7,093 46
Edison (Boston), ...	28,905,185	785,713 09
Edison (Brookton), ...	1,100,850	39,087 72
Fall River, ...	2,035,175	38,678 40
Fitchburg, ...	— ¹	20,197 08
Franklin (Turners Falls), ...	52,621	861 96
Gardner, ...	225,300	6,600 00
Gloucester, ...	413,100	8,537 39
Great Barrington, ...	90,000	4,705 06
Greenfield, ...	829,813	14,644 97
Harvard, ...	13,375	145 06
Haverhill, ...	912,475	22,073 53
Huntington, ...	4,000	119 22
Lawrence, ...	— ¹	25,257 35
Lee, ...	16,840	696 98
Lenox, ...	61,000	771 97
Leominster, ...	269,055	5,680 00
Loveland, W. O. (Ashby), ...	3,000	52 05
Lowell, ...	1,203,550	47,207 90
Ludlow Mfg. Co., ...	16,000	982 59
Lynn, ...	— ¹	51,711 78

¹ Included in assessed value of gas property.

TABLE 2 — *Concluded.*

COMPANY.	Assessed Value of Property.	Taxes.
Malden, ...	\$1,429,150	\$32,812 79
Manchester, ...	109,000	1,279 95
Marion, ...	- ¹	1,235 42
Marlborough, ...	490,820	11,356 14
Middleton, ...	2,500	33 16
Milford, ...	107,000	2,121 41
Mill River (Williamsburg), ...	20,000	440 27
Montague, ...	2,600	55 74
Nashua River (East Pepperell), ...	-	218 35
New Bedford, ...	- ¹	22,021 91
Newburyport, ...	- ¹	6,379 27
Niles Estate (Boston), ...	-	5 67
North Adams, ...	- ¹	7,959 53
Northampton, ...	255,000	6,880 76
North Brookfield, ...	22,400	383 71
North Dana, ...	-	66 61
Norton, ...	2,000	49 36
Pittsfield, ...	489,645	12,985 42
Plymouth, ...	133,100	2,630 43
Provincetown, ...	29,135	68 60
Quincy, ...	444,075	11,855 12
Randolph, ...	34,000	668 10
Salem, ...	647,100	22,294 68
Seekonk, ...	3,500	151 98
Shirley, ...	-	111 20
South Hadley Falls, ...	11,378	255 33
Spencer, ...	- ¹	288 43
Stockbridge, ...	33,000	788 62
Suburban (Revere), ...	- ¹	16,438 53
Sunderland, ...	5,000	281 58
Tyngsboro, ...	4,000	40 50
Union (Franklin), ...	194,300	5,930 22
United (Springfield), ...	3,244,050	68,114 21
Vineyard (Oak Bluffs), ...	- ¹	854 58
Ware, ...	62,400	1,080 53
Webster, ...	- ¹	4,027 67
Westborough, ...	30,363	- ¹
Weymouth, ...	330,062	8,268 83
Williamstown, ...	- ¹	978 26
Winchendon, ...	30,000	841 25
Worcester, ...	2,371,400	52,063 10
Worcester Suburban, ...	589,550	6,661 14
	\$49,760,681	\$1,505,878 11

¹ Included in assessed value of gas property.² Plant leased; operated by Marlborough Electric Company.

TABLE 3. — *Capacity of Boilers, Engines and Dynamos.*

The following table shows the total rated horse power of boilers and engines and the capacity of dynamos for light and power installed by the different companies on June 30, last:—

COMPANY.	Total Rated Horse Power (Boilers).	Total Rated Horse Power (Engines).	Total Rated Horse Power (Water- wheels).	DYNAMO CAPACITY IN KILOWATTS.		
				Dynamos other than Power Genera- tors.	Power Genera- tors.	Total Dynamo Ca- pacity.
Abington and Rockland,	500	725	—	600	—	600
Adams, ...	— ¹	—	—	—	—	—
Adams, U.S. (Townsend),	80	50	103	45	—	45
Agawam, ...	— ¹	—	—	—	—	—
Amer. Woollen (Maynard),	— ²	925	—	600	—	600
Amesbury, ...	500	1,990	—	1,255	50	1,305
Amherst, ...	— ¹	—	—	—	—	—
Athol, ...	1,070	1,775	2,200	2,040	635	2,675
Attleborough, ...	1,857	5,350	—	3,839	—	3,839
Ayer, ...	125 ^{1, 3}	225 ³	—	165 ³	—	165
Beverly, ...	1,129	2,250	—	1,700	—	1,700
Blackstone, ...	— ¹	—	—	—	—	—
Block Plant (Boston), . . .	278	369	—	237	40	277
Buzzards Bay (Falmouth), . .	400	728 ^{4, 5}	—	505	—	505
Cambridge, ...	3,200	9,833	—	7,200	200	7,400
Central Mass., ...	814 ⁶	2,800 ⁶	1,404 ⁶	—	2,375 ⁶	2,375
Charlemont, ...	60	35	100 ⁷	80 ⁸	—	80
Charlestown, ...	— ¹	—	—	—	—	—
Chester, ...	—	15 ⁹	52	28	—	28
Citizens' (Nantucket), . . .	280 ¹⁰	199 ¹¹	—	170	—	170
Clinton, ...	400	750	—	440 ¹²	—	440
Deerfield River (Conway), . .	— ¹	—	—	—	—	—
Easthampton, ...	2,085	5,198	—	4,050	—	4,050
Edison (Boston), ...	38,088	140,600	—	101,400	—	101,400
Edison (Brockton), ...	5,275 ¹³	14,879 ¹⁴	—	10,926 ¹⁵	—	10,926
Fall River, ...	2,800	13,332	—	10,000	—	10,000
Fitchburg, ...	2,250	6,850	500	4,800	—	4,800
Franklin (Turners Falls), . .	— ¹	—	—	—	—	—
Gardner, ...	—	675 ¹⁶	—	500	190	690
Gloucester, ...	1,000	1,820	—	1,450	—	1,450
Great Barrington, ...	150	150	339	250	150	400
Greenfield, ...	2,375	4,000	4,200	5,491	—	5,491
Harvard, ...	— ¹	—	—	—	—	—
Haverhill, ...	2,575	7,250	—	4,950	—	4,950
Howe, J. Murray (Boston), . .	500	224	—	135	—	135
Huntington, ...	125	80	—	45	—	45

¹ All current purchased.² Steam supplies from mill boilers.³ Not in use.⁴ Includes gasoline engines 48 horse power.⁵ 18 horse power not in use.⁶ Operated by company and owned by others.⁷ Leased.⁸ 38 kilowatts not in use.⁹ Gasoline engine.¹⁰ 140 horse power not in use.¹¹ Includes gas engine, 114 horse power.¹² 40 kilowatts not in use.¹³ 125 horse power not in use.¹⁴ 80 horse power not in use.¹⁵ 51 kilowatts not in use.¹⁶ Petroleum engines.

TABLE 3. — *Capacity of Boilers, etc.* — Continued.

COMPANY.	Total Rated Horse Power (Boilers).	Total Rated Horse Power (Engines).	Total Rated Horse Power (Water- wheels).	DYNAMO CAPACITY IN KILOWATTS.		
				Dynamos other than Power Genera- tors.	Power Genera- tors.	Total Dynamo Ca- pacity.
Lawrence, ...	6,146	11,581	3,175	10,942	—	10,942
Lee, ...	350	300	120	270	—	270
Lenox, ...	— ¹	—	—	—	—	—
Leominster, ...	900	1,625 ²	—	925	—	925
Loveland, W. O. (Ashby), ...	60	68 ³	60	30	—	30
Lowell, ...	4,128 ⁴	7,973 ⁴	—	3,950	1,450 ⁵	5,400
Ludlow Mfg. Co., ...	— ¹	—	—	—	—	—
Lynn, ...	3,900	8,300	—	6,650	—	6,650
Malden, ...	1,910	4,164	—	3,400	—	3,400
Manchester, ...	— ¹	—	—	—	—	—
Marion, ...	— ¹	—	—	—	—	—
Marlborough, ...	835	1,761	—	1,100	—	1,100
Millford, ...	— ⁷	150	—	365	—	365
Mill River (Williamsburg), ...	— ¹	—	—	—	—	—
Montague, ...	—	40 ⁸	20	40	—	40
Nashua River (East Pep- perell), ...	1,500	250	—	190	—	190
New Bedford, ...	3,416	14,150	—	11,450 ⁹	100	11,550
Newburyport, ...	600	1,350	—	900	—	900
North Adams, ...	1,560	3,000	—	2,000	—	2,000
Northampton, ...	1,200	1,525	—	1,075	—	1,075
North Brookfield, ...	— ¹	—	—	—	—	—
North Dana, ...	150	60	75	120	—	120
Norton, ...	— ¹⁰	—	—	50	—	50
Pittsfield, ...	2,090	3,950 ¹¹	—	2,740	250	2,990
Plymouth, ...	1,000	1,000	—	720	—	720
Provincetown, ...	—	290 ¹²	—	90	—	90
Quincy, ...	1,000	3,460	—	1,100	—	1,100
Randolph, ...	250	570	—	470	—	470
Salem, ...	1,750	6,785	—	4,500	—	4,500
Seekonk, ...	— ¹	—	—	—	—	—
Spencer, ...	150 ¹³	100	—	90 ¹⁴	—	90
Stockbridge, ...	— ¹	—	—	—	—	—
Suburban (Revere), ...	1,208	2,050	—	1,400	—	1,400
Sunderland, ...	— ¹	—	—	—	—	—
Tyngsboro, ...	— ¹⁰	—	—	10	—	10
Union (Franklin), ...	350	275	—	250	—	250
United (Springfield), ...	9,300	18,570	2,835	17,050	1,975	19,025

¹ All current purchased.² 200 horse power not in use.³ Includes gasoline engine, 18 horse power.⁴ 500 horse power not in use.⁵ 600 horse power not in use.⁶ 450 kilowatts not in use.⁷ Steam purchased from street railway.⁸ Gasoline engine.⁹ 150 kilowatts not in use.¹⁰ Power purchased.¹¹ Includes petroleum engine, 450 horse power.¹² Includes petroleum engines, 120 horse power.¹³ 50 horse power not in use.¹⁴ 40 kilowatts not in use.

TABLE 3. — *Capacity of Boilers, etc.* — Concluded.

COMPANY.	Total Rated Horse Power (Boilers).	Total Rated Horse Power (Engines).	Total Rated Horse Power (Water- wheels).	DYNAMO CAPACITY IN KILOWATTS.		
				Dynamos other than Power Genera- tors.	Power Genera- tors.	Total Dynamo Ca- pacity.
Vineyard Lighting (Oak Bluffs), ...	650 ¹	920 ²	—	615	137	752
Ware, ...	250	350	—	250	—	250
Webster, ...	890	2,160	—	880	—	880
Westborough, ...	100	195	—	150	—	150
Weymouth, ...	1,138	3,650	400	2,375	—	2,375
Williamstown, ...	— ³	—	—	—	—	—
Winchendon, ...	—	—	350	250	—	250
Worcester, ...	6,500	17,900	—	13,870	750	14,620
Worcester Suburban, . .	3,370 ⁴	600 ⁵	—	7,250	480	7,730

¹ 325 horse power not in use.⁴ 400 horse power not in use.² 290 horse power not in use.⁵ Not in use.³ All current purchased.

TABLE 4. — *Line Statistics.*

The following table shows the total length of wire; the length of underground conduit, the length of wire in the same; the number of poles set (including therein all poles owned jointly, or to which the company has right of attaching wires) and the length of streets with overhead wires of each company, on June 30, last: —

COMPANY.	Total Length of Wire (Feet).	Length of Underground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Street with Overhead Wires (Feet).
Abington and Rockland, . .	3,179,856	11,683	11,683	5,885	781	801,017
Adams, ...	499,944	—	—	1,146	230	108,319
Adams, U. S. (Townsend), . .	121,018	—	—	292	10	34,358
Agawam, ...	827,772	—	—	554	457	123,400
American Woolen (Maynard), ...	594,560	—	—	1,305	87	144,300
Amesbury, ...	1,117,111	—	—	1,871	123	253,653
Amherst, ...	1,545,971	—	—	4,743	105	389,038
Athol, ...	1,564,612	—	—	2,367	81	516,137
Attleborough, ...	1,236,020	—	—	2,268	99	274,593
Ayer, ...	227,046	—	—	544	34	54,269
Beverly, ...	2,704,429	67,211	432,459	4,589	—	545,520
Blackstone, ...	320,762	—	—	818	17	90,000
Block Plant (Boston), ...	44,803	—	—	—	—	—
Buzzards Bay (Falmouth), . . .	1,485,884	—	—	2,262	569	259,570
Cambridge, ...	4,395,208	75,262	324,111	3,405	256	415,203
Central Mass., ...	4,555,194	—	—	5,346	1,267	805,165
Charlmont, ...	20,040	—	—	41	—	10,810
Charlestown, ...	330,712	17,278	129,748	468	74	36,005
Chester, ...	55,440	—	—	106	5	15,000
Citizens' (Nantucket), ...	231,106	—	—	758	—	75,800
Clinton, ...	1,192,893	—	—	2,391	329	262,089
Deerfield River (Conway), . . .	127,040	—	—	131	149	20,535
Easthampton, ...	956,339	—	—	1,238	413	151,420
Edison (Boston), ...	53,721,561	2,358,571	14,851,188	40,067	5,823	6,536,062
Edison (Brockton), ...	5,091,367	203,542	145,625	8,081	1,145	1,430,370
Fall River, ...	4,450,619	104,617	1,073,224	7,610	330	728,400
Fitchburg, ...	1,844,121	36,880	381,887	2,665	372	302,683
Franklin (Turners Falls), . . .	607,200	—	—	948	398	100,712
Gardner, ...	1,562,346	—	—	1,618	1083	210,300
Gloucester, ...	1,681,850	29,965	145,650	4,388	325	90,000
Great Barrington, ...	1,256,310	—	—	1,377	423	252,741
Greenfield, ...	2,774,938	—	—	5,349	453	660,408
Harvard, ...	363,482	—	—	589	119	72,937
Haverhill, ...	2,414,700	27,388	214,788	1,181	294	415,323
Howe, J. Murray (Boston), . . .	3,088	—	—	—	—	—
Huntington, ...	27,320	245	245	93	4	9,117
Lawrence, ...	4,915,106	51,181	165,467	7,353	289	7,642
Lee, ...	686,843	—	—	1,100	73	139,835

¹ Also eight 75-foot towers.

² Also two 45-foot towers.

³ Also two 30-foot towers.

⁴ Also two 65-foot towers.

⁵ Also four 50-foot towers.

TABLE 4. — *Line Statistics* — Concluded.

COMPANY.	Total Length of Wire (Feet).	Length of Under-ground Conduit (Feet).	Length of Wires in Conduit (Feet).	Number of Poles set in Streets.	Number of Poles set elsewhere.	Length of Street with Overhead Wires (Feet).
Lenox, ...	116,002	119,171	116,002	—	—	—
Leominster, ...	1,253,882	—	—	2,961	275	280,533
Loveland, W. O. (Ashby), ...	60,610	—	—	176	—	58,080
Lowell, ...	4,526,044	36,457	329,360	4,429	168	941,147
Ludlow Mfg. Co., ...	252,132	—	—	269	287	36,000
Lynn, ...	6,855,538	194,128	1,127,799	11,790	343	1,272,810
Malden, ...	6,907,169	72,315	574,408	9,536	279	1,272,632
Manchester, ...	100,351	78,280	94,201	30	65	3,450
Marion, ...	1,084,975	3,432	6,627	1,270	—	227,920
Marlborough, ...	2,811,642	—	—	4,554	453	681,080
Milford, ...	509,710	—	—	1,143	45	93,857
Mill River (Williamsburg), ...	214,071	—	—	410	46	42,605
Montague, ...	53,701	—	—	120	18	18,767
Nashua River (East Pepperell), ...	55,510	—	—	—	36	30,000
New Bedford, ...	3,571,917	44,930	347,856	5,459	561	554,940
Newburyport, ...	404,820	—	—	932	37	208,000
North Adams, ...	1,047,742	200	200	1,622	403	162,732
Northampton, ...	1,496,896	—	—	2,735	298	239,950
North Brookfield, ...	318,220	—	—	609	6	42,340
North Dana, ...	10,590	—	—	161	—	—
Norton, ...	129,460	—	—	267	16	43,200
Pittsfield, ...	3,134,734	5,153	30,889	4,947	961	618,375
Plymouth, ...	1,792,193	3,205	3,205	1,807	21	416,919
Provincetown, ...	235,926	—	—	268	2	35,891
Quincy, ...	2,241,000	—	—	5,348	285	537,000
Randolph, ...	537,434	—	—	998	24	152,600
Salem, ...	1,316,249	24,022	—	2,268	358	234,000
Seekonk, ...	172,444	—	—	408	—	44,170
Shirley, ...	267,455	—	—	417	2	55,968
Spencer, ...	187,368	—	—	719	18	70,415
Stockbridge, ...	598,853	38,508	65,037	568	663	81,834
Suburban (Revere), ...	2,727,019	16,489	65,947	2,275	701	422,924
Sunderland, ...	115,115	—	—	279	35	37,060
Tyngsboro, ...	134,845	—	—	379	24	46,355
Union (Franklin), ...	2,277,124	—	—	3,578	399	400,000
United (Springfield), ...	5,587,590	600,989	3,133,733	5,459	626	411,181
Vineyard (Oak Bluffs), ...	542,048	—	—	1,293	260	135,038
Ware, ...	654,059	—	—	1,030	187	75,844
Webster, ...	2,903,503	1,925	7,314	5,159	174	535,190
Westborough, ...	451,927	—	—	847	34	93,325
Weymouth, ...	1,874,969	—	—	2,307	233	440,422
Williamstown, ...	282,470	—	—	609	156	58,125
Winchendon, ...	431,660	1,759	4,062	743	125	103,122
Worcester, ...	7,661,822	420,981	4,630,684	8,441	3,180	857,958
Worcester Suburban, ...	3,887,963	—	—	5,796	948	642,501

¹ Also twenty-seven 25-foot towers.

² Not given.

TABLE 5. — *Connected Load Statistics.*

The following table shows the connected load for all customers, except in the supply to other companies or municipal plants, June 30, 1914: —

COMPANY.	Number of Municipal Area.	Number of Commercial Area.	Number of Municipal Incandescent.	Number of Commercial Incandescent.	Total Lighting Load in Kw.	Number of Motors.	Total Power Load in Kw.	Total Lighting and Power Load in Kw.
Abington and Rockland, ...	8	—	999	47,264	2,795.44	286	1,252.13	4,047.57
Adams, U. S. (Townsend), ...	87	—	124	10,566	575.68	39	144.35	720.03
Agawam, Woolen (Maynard), ...	—	—	70	1,553	11.56	—	—	11.56
Amesbury, ...	13	—	400	2,880	139.00	19	450.00	589.00
Amherst, ...	34	5	350	12,616	685.13	28	31.00	716.13
Athol, ...	—	—	400	11,702	508.55	49	9.00	515.55
Attleborough, ...	49	85	900	13,558	678.53	58	171.21	849.74
Ayer, ...	6	6	782	20,899	926.05	217	1,848.93	2,774.98
Beverly, ...	412	30	728	42,625	2,239.35	319	2,408.00	4,647.35
Blackstone, ...	20	—	123	6,012	350.44	19	61.92	412.36
Block Plant (Boston), ...	—	6	—	59,331	2,619.61	161	424.93	3,044.54
Buzzards Bay (Falmouth), ...	—	—	—	2,900	149.56	7	47.50	197.06
Cambridge, ...	170	20	1,912	3,580	167.10	18	74.60	241.70
Central Mass., ...	—	—	1,301	10,044	429.04	22	35.81	464.85
Charlestown, ...	289	18	1	114,875	5,810.30	1,262	7,460.67 ¹	13,270.97
Chester, ...	—	—	43	32,400	1,560.92	67	3,893.00	5,453.92
Citizens (Nantucket), ...	31	10	847	655	27.72	—	—	27.72
Clinton, ...	—	—	—	871	—	229	1,980.88	—
Deerfield River (Conway), ...	—	—	43	3,280	36.60	1	2.00	38.60
				16,205	167.91	—	—	167.91
				1,412	874.79	35	136.89	1,011.68
				43	73.18	—	—	73.18

Easthampton,	372	8,806	418.75	65	3,228.46	3,647.21
Edison (Boston),	—	—	119,040.00	—	79,654.00	198,694.00
Edison (Brookton),	2,521	109,824	6,373.43	856	5,784.80	12,158.23
Fall River,	180	583	6,011.00	670	4,910.00	10,921.00
Fitchburg,	50	32,919	2,211.10	472	3,386.84	5,997.94
Franklin (Turners Falls),	261	13,114	585.10	127	797.47	1,382.57
Gardner,	605	20,729	1,070.07	220	1,833.79	2,903.86
Gloucester,	23	65,000	3,114.33	171	613.50	3,727.83
Great Barrington,	1	17,410	806.34	116	421.50	1,227.84
Greenfield,	2	52,085	2,396.74	503	3,053.88	5,450.62
Harvard,	61	1,222	71.76	8	21.63	93.39
Haverhill,	231	82,061	4,164.43	890	3,813.86	7,978.29
Howe, J. Murray (Boston),	9	1,419	72.38	5	7.50	79.88
Huntington,	781	1,048	50.90	1	.70	51.60
Lawrence,	100	75,448	4,307.68	1,860	2,891.08	7,198.74
Lee,	240	14,500	572.10	20	125.00	697.10
Lenox,	105	—	—	13	—	—
Leominster,	973	18,296	968.64	158	1,066.78	2,035.42
Loveland, W. O. (Ashby),	28	200	9.70	—	—	9.70
Lowell,	1,348	112,849	7,177.53	992	6,305.94	13,483.47
Ludlow Mfg. Co.,	223	6,646	340.80	19	51.50	392.30
Lynn,	2,241	185,847	9,958.80	758	5,242.90	15,201.70
Malden,	100	151,430	8,681.90	621	2,665.46	11,347.36
Manchester,	1	17,382	695.80	28	49.20	745.00
Marion,	338	7,681	348.39	46	—	—
Marlborough,	1,498	56,744	2,897.24	2,231	1,663.41	4,560.65
Millford,	107	13,404	653.85	61	146.22	800.07
Mill River (Williamsburg),	309	3,024	177.17	12	98.47	276.64
Montague,	38	1,383	66.84	4	.62	67.46

¹ Includes 351.30 kilowatts for appliances.

² Unknown.

³ Includes 397.70 kilowatts for appliances.

⁴ Includes 1,540 appliances.

⁵ Includes 273.63 kilowatts for appliances.

⁶ Includes 65.10 kilowatts for appliances.

TABLE 5. — Connected Load Statistics — Concluded.

COMPANY.	Number of Municipal Area.	Number of Commercial Area.	Number of Municipal Incandescent.	Number of Commercial Incandescent.	Total Lighting Load in Kw.	Number of Motors.	Total Power Load in Kw.	Total Lighting and Power Load in Kw.
Nashua River (East Pepperell),	—	—	187	— ¹	— ¹	—	—	—
New Bedford,	511	443	948	86,299	4,655.43	517	3,034.73	7,690.16
Newburyport,	178	9	47	23,460	811.20	77	465.75	1,276.95
North Adams,	231	2	60	40,192	2,156.81	278	1,426.73	3,583.54
Northampton,	39	26	939	33,870	1,775.25	304	1,107.25	2,882.50
North Brookfield,	—	—	112	3,816	178.75	300	212.61	391.36
North Dana,	—	—	42	875	39.18	—	—	39.18
Norton,	—	—	—	1,223	52.83	3	4.00	56.83
Pittsfield,	173	61	1,407	69,740	3,245.37	532	3,014.00	6,259.37
Plymouth,	—	3	475	31,993	1,624.55	160	1,265.00	2,889.55
Provincetown,	—	—	125	4,500	185.30	—	—	185.30
Quincy,	185	27	1,043	80,075	3,911.47	1,947	1,322.65	5,234.12
Randolph,	—	—	310	9,376	395.04	227	169.16	564.20
Salem,	230	169	712	67,514	3,519.62	368	2,895.04	6,414.66
Seekonk,	—	—	—	1,243	61.30	9	31.50	92.80
Shirley,	—	—	116	1,524	68.20	2	2.00	70.20
Spencer,	24	6	191	2,330	133.76*	14	22.34	156.10
Stockbridge,	—	—	173	6,197	308.00	28	100.00	408.00
Suburban (Revere),	193	205	799	83,816	4,358.23	151	644.36	5,002.59
Sunderland,	—	—	21	— ¹	— ¹	6	12.31	— ¹
Tyngsboro,	—	—	64	1,330	65.66	—	—	65.66
Union (Franklin),	—	—	853	21,568	1,038.35	243	1,027.60	2,065.95
United (Springfield),	1,414	124	1,045	259,515	13,452.55	1,585	10,063.78	23,506.33

TABLE 6. — *Fuel Statistics.*

The following table shows the quantities of coal (in long tons) and other materials used by the several companies during the year of the returns: —

COMPANY.	Coal used (Tons).	Screen- ings (Tons).	Wood (Cords).	Coke (Tons).	Number Electrodes used.
Abington and Rockland, . . .	1 —	—	—	—	—
Adams, . . .	1 —	—	—	—	1,503
Adams, U. S. (Townsend), . . .	1 —	—	70½	—	—
Agawam, . . .	1 —	—	—	—	—
American Woolen (Maynard), . . .	1 —	—	—	—	—
Amesbury, . . .	1,646½	777	—	—	1,036
Amherst, . . .	196½	—	—	—	360
Athol, . . .	1,645½	—	—	—	—
Attleborough, . . .	5,369	—	—	—	2,080
Ayer, . . .	1 —	—	—	—	391
Beverly, . . .	4,909	—	—	204	15,000
Blackstone, . . .	1 —	—	—	—	220
Block Plant (Boston), . . .	1,695½	1,167	—	—	234
Buzzards Bay (Falmouth), . . .	2,098	—	—	—	—
Cambridge, . . .	14,076	—	—	—	2,064
Central Mass., . . .	2,440	—	—	—	—
Charlemont, . . .	1 —	—	—	—	—
Charlestown, . . .	1 —	—	—	—	7 —
Chester, . . .	1 —	—	—	—	—
Citizens' (Nantucket), . . .	482	—	—	—	845
Clinton, . . .	514	—	—	—	94
Cushing and Whitaker (Shirley), . . .	26	—	—	—	—
Deerfield River (Conway), . . .	1 —	—	—	—	—
Easthampton, . . .	3,372	—	—	7	—
Edison (Boston), . . .	179,364	—	—	—	436,144
Edison (Brockton), . . .	19,080	—	—	—	34,250
Fall River, . . .	15,239	—	—	—	23,718
Fitchburg, . . .	10,948½	—	—	2,009	11,897
Franklin (Turners Falls), . . .	1 —	—	—	—	100
Gardner, . . .	10 —	—	—	—	—
Gloucester, . . .	2,536	411	—	—	4,500
Great Barrington, . . .	25½	—	—	—	220
Greenfield, . . .	3,150½	—	—	—	1,174
Harvard, . . .	1 —	—	—	—	—
Haverhill, . . .	9,454½	—	—	61	25,131
Howe, J. Murray (Boston), . . .	56	—	—	—	—
Huntington, . . .	11 —	—	—	—	20
Lawrence, . . .	4,468½	—	—	12 49½	30,468
Lee, . . .	334	—	—	—	—
Lenox, . . .	1 —	—	—	—	—
Leominster, . . .	4,713	—	—	—	—

¹ Current bought.

² Also 331 cords sawdust and shavings.

³ Steam supplied from mill boilers.

⁴ Also waste wood, sawdust and shavings valued at \$724.64.

⁵ Also 11,765 gallons gasoline.

⁶ Water power only.

⁷ Unknown.

⁸ 3,550 gallons gasoline.

⁹ Also waste wood.

¹⁰ 8,300 gallons fuel oil.

¹¹ Water power leased.

¹² Also 314½ tons coke dust.

TABLE 6. — *Fuel Statistics* — Concluded.

COMPANY.	Coal used (Tons).	Screen- ings (Tons).	Wood (Cords).	Coke (Tons).	Number Electrodes used.
Loveland, W. O. (Ashby),	1 —	—	—	—	—
Lowell, ...	17,551 ¹ ₂	—	—	—	44,121
Ludlow Mfg. Co., ...	2 —	—	—	—	—
Lynn, ...	15,327	—	—	—	23,461
Malden, ...	12,953 ¹ ₂	—	—	1,250	15,006
Manchester, ...	2 —	—	—	—	—
Marion, ...	2 —	—	—	—	—
Marlborough, ...	403 ¹ ₂	—	—	—	—
Millford, ...	2 —	—	—	—	886
Mill River (Williamsburg), ...	2 —	—	—	—	—
Montague, ...	3 —	—	—	—	—
Nashua River (East Pepperell), ...	4 —	—	—	—	—
New Bedford, ...	11,132	—	—	—	30,967
Newburyport, ...	2,502 ¹ ₂	—	—	135	12,000
North Adams, ...	7,396	—	—	454	3,512
Northampton, ...	3,698	—	—	—	2,495
North Brookfield, ...	2 —	—	—	—	—
North Dana, ...	5 —	—	—	—	—
Norton, ...	6 —	—	—	—	—
Pittsfield, ...	⁷ 11,516	—	—	—	10,135
Plymouth, ...	2,419	—	—	—	230
Provincetown, ...	3 —	—	—	—	—
Quincy, ...	3,291	1,560	—	—	—
Randolph, ...	14	—	—	—	—
Salem, ...	11,129	—	—	—	13,000
Seekonk, ...	2 —	—	—	—	—
Shirley, ...	157	—	—	—	—
Spencer, ...	49	—	—	—	735
Stockbridge, ...	2 —	—	—	—	—
Suburban (Revere), ...	3,525	305	—	—	11,219
Sunderland, ...	2 —	—	—	—	—
Tyngsboro, ...	6 —	—	—	—	—
Union (Franklin), ...	2 —	—	—	—	—
United (Springfield), ...	26,975	—	—	—	65,300
Vineyard (Oak Bluffs), ...	950 ² ₂	—	—	—	—
Ware, ...	39 ¹ ₂	—	—	—	—
Webster, ...	4,933	—	—	—	250
Weymouth, ...	5,972	102	—	—	177
Williamstown, ...	2 —	—	—	—	385
Winchendon, ...	5 —	—	—	—	489
Worcester, ...	34,062	—	—	—	17,879
Worcester Suburban, ...	5,687 ¹ ₂	—	—	—	—

¹ 650 gallons gasoline.² Current bought.³ 228 gallons gasoline, also water power.⁴ Steam supplied from mill boilers.⁵ Water power only.⁶ Power leased.⁷ Also 190 gallons fuel oil.⁸ 9,027 gallons fuel oil.

TABLE 7. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several companies for the year ending June 30, 1914: —

COMPANY.	Total Kw. Hrs. generated and bought.	Kw. Hrs. for Street Lights.	Kw. Hrs. sold to Commercial Lighting Customers.	Kw. Hrs. sold to Power Customers.	Kw. Hrs. sold to Street Railways.	Kw. Hrs. sold to Other Companies.
Abington and Rockland, . . .	3,343,352	201,968	646,679	1,808,297	-	-
Adams, . . .	545,022	155,672	190,487	55,515	-	-
Adams, U. S. (Townsend), . . .	1 -	-	4,663	-	-	-
Agawam, . . .	814,011	34,097	26,687	353,832	-	296,630
American Woolen (Maynard), . . .	289,724	65,460	121,696	2,472	-	-
Amesbury, . . .	1,318,054	95,360	164,258	677,777	-	-
Amherst, . . .	761,760	144,393	264,920	74,536	-	28,793
Athol, . . .	4,622,391	156,680	295,582	295,409	2,625,390	-
Attleborough, . . .	3,443,546	188,421	600,193	1,861,384	-	-
Ayer, . . .	216,516	25,397	53,953	31,153	-	63,000
Beverly, . . .	2,497,527	847,182	750,342	294,900	-	251,100
Blackstone, . . .	111,520	58,295	27,469	7,717	-	-
Block Plant (Boston), . . .	588,154	-	287,900	53,820	-	-
Buzzards Bay (Falmouth), . . .	975,094	52,860	261,903	17,869	-	542,033
Cambridge, . . .	12,404,482	1,128,708	2,613,766	6,165,840	-	412,819
Central Mass., . . .	6,719,204	199,495	338,618	1,112,184	3,219,278	661,090
Charlmont, . . .	18,000	7,668	9,778	-	-	-
Charlestown, . . .	2,035,029	645,249	485,907	448,593	-	-
Chester, . . .	1 -	-	13,021	-	-	-
Citizens' (Nantucket), . . .	74,597	23,697	37,332	-	-	-
Clinton, . . .	1,016,183	171,162	201,688	97,229	-	280,519
Cushing & Whitaker (Shirley), . . .	* 10,381	4,233	6,048	-	-	-
Deerfield River (Conway), . . .	* 96,000	-	96,000	-	-	-
Easthampton, . . .	10,771,239	113,780	110,676	9,066,023	-	525,100
Edison (Boston), . . .	188,723,854	18,697,847	73,050,219	29,605,381	9,542,968	4,197,917
Edison (Brockton), . . .	13,990,203	1,004,193	2,098,803	3,892,212	-	3,338,672
Fall River, . . .	13,578,430	1,673,952	2,250,223	6,707,016	-	252,363
Fitchburg, . . .	8,213,500	864,900	847,947	4,833,017	-	519,000
Franklin (Turners Falls), . . .	729,768	77,340	155,501	219,293	-	-
Gardner, . . .	3,377,278	162,839	446,194	1,996,640	-	246,086
Gloucester, . . .	1,538,155	292,200	576,996	285,747	-	-
Great Barrington, . . .	831,129	53,570	209,556	271,252	-	-
Greenfield, . . .	9,724,460	296,792	820,670	2,453,566	3,415,730	738,750
Harvard, . . .	24,918	7,472	7,859	2,154	-	-
Haverhill, . . .	6,938,080	333,029	1,504,083	3,397,811	-	176,330
Howe, J. Murray (Boston), . . .	* 6,637	5,464	-	-	-	-
Huntington, . . .	4,000	13,300	-	-	-	-
Lawrence, . . .	6,822,505	1,387,264	1,822,420	1,555,648	-	-
Lee, . . .	684,500	21,225	247,969	-	-	-
Lenox, . . .	226,830	-	226,830	-	-	-
Leominster, . . .	2,866,035	179,400	272,021	1,277,015	-	829,013
Loveland, W. O. (Ashby), . . .	1 -	-	5,765	-	-	-
Lowell, . . .	12,785,899	1,804,067	2,549,684	4,373,475	686,110	37,630
Ludlow Mfg. Co., . . .	328,043	102,576	138,197	24,790	-	4,990
Lynn, . . .	12,005,080	1,447,913	3,314,720	3,968,578	-	-
Malden, . . .	10,100,956	1,578,790	2,182,892	2,322,482	-	1,323,991
Manchester, . . .	251,100	-	176,203	12,718	-	-
Marion, . . .	807,902	23,816	97,506	-	509,227	-
Marlborough, . . .	2,851,152	280,839	549,276	1,096,896	-	188,540
Middleton, . . .	* 2,480	117	2,431	99	-	-
Milford, . . .	436,489	86,874	205,080	53,681	-	-
Mill River (Williamsburg), . . .	139,160	10,872	24,250	84,368	-	-
Montague, . . .	1 -	-	9,011	-	-	-

* No record.

* Estimated.

* For five months only.

* For three and one-half months only.

* For one month only.

TABLE 7. — *Electric Current generated and sold* — Concluded.

COMPANY.	Total Kw. Hrs. gen- erated and bought.	Kw. Hrs. for Street Lights.	Kw. Hrs. sold to Com- mercial Lighting Cus- tomers.	Kw. Hrs. sold to Power Cus- tomers.	Kw. Hrs. sold to Street Rail- ways.	Kw. Hrs. sold to Other Com- panies.
Nashua River (East Pepperell),	55,454	14,274	31,979	—	—	—
New Bedford, ...	6,283,355	963,005	1,998,487	2,036,860	—	—
Newburyport, ...	1,190,965	307,110	217,121	478,383	—	—
Niles Estate (Boston), ...	¹ 137,635	—	121,597	5,425	—	—
North Adams, ...	5,256,790	317,147	854,128	2,319,372	—	914,685
Northampton, ...	2,032,710	240,383	626,037	639,189	—	139,160
North Brookfield, ...	179,226	18,998	24,759	103,115	—	—
North Dana, ...	² —	² —	² —	—	—	—
Norton, ...	20,500	—	12,300	2,000	—	—
Pittsfield, ...	5,121,530	665,933	1,641,547	1,955,706	—	—
Plymouth, ...	1,547,250	126,740	557,298	562,604	—	—
Provincetown, ...	112,604	23,126	62,410	—	—	—
Quincy, ...	2,642,496	515,796	789,272	877,480	—	—
Randolph, ...	434,700	40,150	130,932	160,216	—	—
Salem, ...	9,188,860	759,526	1,309,760	4,020,800	1,468,070	212,269
Seekonk, ...	17,173	—	15,151	2,022	—	—
Shirley, ...	³ 37,718	10,051	17,787	687	—	—
Spencer, ...	65,290	37,485	20,029	1,907	—	—
Stockbridge, ...	919,162	19,272	51,950	26,341	—	756,980
Suburban (Revere), ...	3,441,356	554,670	1,473,574	373,903	—	36,600
Sunderland, ...	28,793	10,705	8,647	1,433	—	—
Tyngboro, ...	² —	6,580	7,839	300	—	—
Union (Franklin), ...	2,401,056	121,284	302,878	649,373	—	731,909
United (Springfield), ...	27,900,008	3,846,445	6,637,349	9,211,709	1,365,660	729,300
Vineyard (Oak Bluffs), ...	287,527	41,138	170,919	25,678	17,840	—
Ware, ...	436,952	155,921	157,374	34,269	—	4,359
Webster, ...	4,118,300	376,587	457,700	1,962,044	—	—
Weymouth, ...	2,723,459	81,479	511,603	521,403	—	1,101,064
Williamstown, ...	362,271	52,078	188,832	18,453	—	—
Winchendon, ...	540,297	45,118	37,957	337,853	—	564
Worcester, ...	31,564,026	2,168,231	5,539,642	13,956,975	—	4,701,867
Worcester Suburban, ...	11,669,728	183,916	369,116	2,656,092	1,138,800	6,866,660

¹ For eleven months only.² No record.³ For eight and one-half months only.

TABLE 8. — *Amount of Electric Current sold to Other Companies and Municipalities for Years ending June 30, 1913 and 1914.*

SELLING COMPANY.	Buying Company.	Number of Kw. Hrs. 1913.	Number of Kw. Hrs. 1914.	Amount re- ceived, 1914.
Agawam, ...	Northern Connecticut, ...	-	286,630	\$4,299 45
Amherst, ...	Sunderland, ...	16,650	28,793	1,151 72
	Agawam, ...	-	814,011	9,997 86
	Amherst, ...	687,600	761,760	11,426 40
Amherst Power, ...	Easthampton, ...	7,664,400	8,372,100	42,470 26
	Greenfield, ...	-	1,627,220	8,136 10
	United (Springfield), ...	-	965,300	5,911 80
	City of Chicopee, ...	-	48,620	364 65
Ayer, ...	Harvard, ...	585	-	-
	Town of Groton, ...	50,800	63,000	3,050 60
Berkshire, ...	Pittsfield, ...	133,760	-	-
Beverly, ...	Manchester, ...	244,500	251,100	11,299 50
	Attleborough, ...	1,263	1,346	80 76
Blackstone Valley, ...	Blackstone, ...	52,694	-	-
	Union (Franklin), ...	2,039,797	2,387,343	38,377 99
Buzzards Bay, ...	Marion, ...	88,800	542,033	14,590 61
Cambridge, ...	Town of Belmont, ...	363,973	412,819	14,859 50
Cape Cod Cold Storage, ...	Provincetown, ...	-	56,302	2,017 28
	Connecticut River, ...	-	196,335	2,019 77
Central Mass., ...	North Brookfield, ...	71,509	179,226	4,578 27
	Spencer, ...	-	59,910	2,096 83
	Ware, ...	190,622	434,262	15,198 92
Central Mass. Power, ...	Central Mass., ...	-	1,250,430	22,795 18
	Ayer, ...	98,349	216,516	6,495 48
	Harvard, ...	6,876	24,918	1,495 08
Clinton, ...	Leominster, ...	8,275	25,425	889 88
	Shirley, ...	-	13,660	605 81
	Athol, ...	1,280,923	2,688,556	27,591 28
	Central Mass., ...	-	5,125,763	65,636 10
	Fitchburg, ...	180,800	1,094,800	6,074 00
	Gardner, ...	2,958,750	3,348,488	42,183 46
	Marlborough, ...	2,469,115	2,850,232	32,352 56
	Winchendon, ...	178,642	262,927	3,653 21
Connecticut River, ...	Worcester, ...	2,458,568	1,532,726	5,896 22
	Worcester Suburban, ...	1,487,904	4,802,891	42,958 58
	Town of Boylston, ...	5,460	17,630	440 75
	Town of Holden, ...	49,711	64,640	1,616 00
	Town of Princeton, ...	8,080	-	-
	Town of Sterling, ...	34,656	55,752	1,393 80
	Town of West Boylston, ...	68,761	79,086	1,977 15
Conway Street Railway, ...	Deerfield River, ...	98,733	96,000	1,399 92
Danvers, town of, ...	Middleton, ...	6,270	3,490	209 40
Deming Realty, ...	Town of Middleton, ...	-	6,210	372 60
	Pittsfield, ...	-	78,400	1,019 20
Easthampton, ...	Amherst Power, ...	29,800	525,100	9,133 50
	Cambridge, ...	8,116	8,115	435 96
	Charlestown, ...	1,927,957	2,033,126	30,359 09
	Hyde Park, ...	48,068	-	-
Edison (Boston), ...	Union (Franklin), ...	620	666	119 66
	Weston, ...	91,547	-	-
	Town of Norwood, ...	1,597,600	1,516,600	28,913 30
	Town of Wellesley, ...	573,970	639,410	16,843 10
Edison (Brockton), ...	Abington and Rockland, ...	3,062,100	3,338,672	46,098 05
Fall River, ...	Narragansett, ...	-	827	16 54
	Tiverton, ...	201,458	251,536	5,030 72
Fitchburg, ...	Connecticut River, ...	5,000	516,000	5,160 00
Franklin (Turners Falls), ...	Millers Falls Water Supply Dis- trict, ...	31,850	-	-
	Town of Ashburnham, ...	84,724	94,270	1,937 20
Gardner, ...	Town of Princeton, ...	6,810	31,641	791 69
	Town of Templeton, ...	95,069	120,175	3,004 38
	Amherst Power, ...	-	574,450	4,733 53
Greenfield, ...	Turners Falls, ...	129,300	164,300	2,942 75

TABLE 8. — *Amount of Electric Current sold to Other Companies, etc. —*
Concluded.

SELLING COMPANY.	Buying Company.	Number of Kw. Hrs. 1913.	Number of Kw. Hrs. 1914.	Amount re- ceived, 1914.
Haverhill, ...	Plaistow, ...	12,370	19,530	\$976 50
	Town of Georgetown, ...	18,090	66,570	2,835 30
	Town of Groveland, ...	82,930	90,230	3,158 05
Holyoke Water Power, ...	City of Holyoke, ...	—	167,940	3,862 63
Hull, town of, ...	Abington and Rockland, ...	—	4,920	196 80
	Cohasset, ...	600	—	—
Ipswich, town of, ...	Town of Rowley, ...	31,250	38,390	2,303 40
Leominster, ...	Clinton, ...	233,039	829,013	16,580 26
Lowell, ...	Town of Littleton, ...	23,510	37,630	2,067 54
Ludlow Mfg. Associates, ...	Ludlow Mfg. Co., ...	263,119	328,043	9,591 11
Ludlow Mfg. Co., ...	Central Mass., ...	1,914	4,990	249 50
Malden, ...	Edison (Boston), ...	465	535	62 00
	Suburban (Revere), ...	1,245,272	1,323,156	14,221 98
Mansfield, town of, ...	Union (Franklin), ...	15,850	13,058	937 11
Marlborough, ...	Connecticut River, ...	1,650	57,560	1,265 64
Mass. Northeastern Street	Town of Shrewsbury, ...	115,080	130,980	4,070 16
Railway, ...	Amesbury, ...	21,505	26,222	1,137 30
Milford & Uxbridge Street	Milford, ...	422,301	436,489	14,503 35
Railway, ...	Great Barrington, ...	—	190,000	3,898 73
Monument Mills, ...	Stockbridge, ...	453,304	199,162	13,868 28
Narragansett, ...	Seekonk, ...	9,420	17,173	1,317 17
New Bedford & Onset Street	Marion, ...	219,405	265,869	9,335 41
Railway, ...	Adams, ...	495,205	545,022	8,175 36
North Adams, ...	Stamford, ...	5,957	7,392	184 80
	Williamstown, ...	368,219	362,271	5,434 08
Northampton, ...	Mill River (Williamsburg), ...	143,330	139,160	2,087 40
Plymouth & Sandwich Street	Plymouth, ...	—	200	10 00
Railway, ...	Town of Wakefield, ...	138,050	122,053	3,012 70
Reading, town of, ...	Town of Peabody, ...	200	212,269	4,786 25
Salem, ...	Lee, ...	193,380	448,910	6,958 18
Stockbridge, ...	Westinghouse, ...	118,100	308,070	4,775 28
Suburban (Revere), ...	Malden, ...	103,500	36,600	366 00
Turners Falls, ...	Franklin, ...	456,640	729,768	11,961 85
	Greenfield, ...	2,652,200	391,700	1,971 00
Union (Franklin), ...	Blackstone, ...	49,013	111,520	4,707 90
United (Springfield), ...	Town of North Attleborough, ...	457,190	620,390	11,488 28
	Amherst Power, ...	—	729,300	5,834 40
Ware, ...	Central Mass., ...	8,908	4,359	152 57
Westinghouse, ...	Lenox, ...	93,114	226,830	6,804 90
	Randolph & Holbrook, ...	452,227	434,700	13,634 70
Weymouth, ...	Town of Hingham, ...	372,055	431,464	16,713 47
	Town of Hull, ...	183,890	234,900	4,698 00
	Athol, ...	—	564	8 46
Winchendon, ...	New Hampshire Water Power	—	—	—
	& Electric Light Co., ...	20,815	—	—
Worcester, ...	Connecticut River, ...	834,030	4,700,690	47,006 90
	Worcester Suburban, ...	811	1,177	124 20
	Town of Paxton, ...	—	4,190	125 70
Worcester Suburban, ...	Connecticut River, ...	314,525	6,865,660	68,656 60

TABLE 9. — *Statistics of Lights and Customers.*

The following table shows the number of commercial lights installed, and the number of customers for each kind, on June 30 last: —

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL ARCS.			Number of Commercial Incandescent Lamps in 60 Watt Units.	Number of Commercial Tungsten Lamps in 40 Watt Units.
						Number.	Amperes.	Watts.		
Abington and Rockland,	—	2,102	—	29	144	—	—	—	47,284 ¹	3,789
Adams,	—	579	—	3	28	—	—	—	6,777	—
Adams, U. S. (Townsend),	—	93	—	1	—	—	—	—	1,553	2,000
Agawam,	—	236	—	5	2	—	—	—	860	4,671
American Woolen (Maynard),	—	594	—	—	28	—	—	—	7,945	—
Amesbury,	—	618	—	13	36	4	6.6	490	—	11,702
Amherst,	—	1,087	—	10	45	1	6	420	—	9,662
Athol,	—	1,227	—	14	136	—	—	—	5,199	15,700
Attleborough,	—	1,591	11	4	159	35	4	350	42,626 ¹	—
Ayer,	—	272	2	13	—	50	6	500	3,680	2,332
Beverly,	1	1,641	3	15	78	32	4	300	—	59,331
Blackstone,	—	143	—	2	2	4	6	450	—	—
Block Plant (Boston),	—	115	4	7	11	6	5	550	2,100	800
Buzzards Bay (Falmouth),	—	663	—	1	41	—	—	—	2,060	1,520
Cambridge,	—	3,820	5	121	324	3	6	450	204	9,840
Central Mass.,	—	1,807	—	9	31	7	7.5	530	88,783	26,092
Charlestown,	—	39	—	—	—	10	12	500	21,600	10,800
Charlestown,	2	291	1	44	130	18	—	500	655 ²	—

TABLE 9. — Statistics of Lights and Customers — Continued.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL ARCS.				Number of Commercial Incandescent Carbon Lamps in 50 Watt Units.	Number of Commercial Incandescent Tungsten Lamps in 40 Watt Units.
						Number.	RATING.		Watts.		
							Ampere.				
Lee, ...	1	395	1	1	20	1	1	1	1	500	14,000
Lenox, ...	1	166	1	1	13	6	1	425	1	14,587	3,709
Leominster, ...	1	991	1	79	1	4	1	660	1	100	100
Loveland, W. O. (Ashby), ...	1	25	1	1	1	2	4	300	1	1	1
Lowell, ...	1	3,205	5	132	304	18	4	2,000	300	1	1
						124	5	550	2,000	1	1
						2	6	450	450	1	1
						1	7.5	525	525	1	1
						1	8	4,000	4,000	1	1
						1	1	750	750	1	1
Ludlow Mfg. Co., ...	1	398	1	1	7	50	4	300	300	6,046	1
						292	6	450	450	185,816	31
						76	7	525	525	1	1
						24	7.5	562	562	1	1
Lynn, ...	1	9,126	106	123	322	30	30	3,000	3,000	1	1
						6	4	400	400	1	1
						60	6	450	450	1	1
						8	12	525	525	1	1
						10	12	600	600	121,730	29,700
						6	10	550	550	1	1
						1	15	1,200	1,200	1	1
						9	30	3,000	3,000	1	1
Malden, ...	2	6,983	14	51	290	1	1	1	1	1	1

TABLE 9. — Statistics of Lights and Customers — Concluded.

COMPANY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL ARCS.				Number of Commercial Incandescent Carbon Lamps in 50 Watt Units.	Number of Commercial Incandescent Tungsten Lamps in 40 Watt Units.		
						Number.	Amperes.	Watts.					
												RATING.	
Seekonk, ...	—	63	—	2	4	6	6.6	425	1,178	65	—		
Spencer, ...	—	63	6	14	—	9	6	250	959	1,371	—		
Stockbridge, ...	—	160	—	2	20	30	6	450	5,300	897	—		
Suburban (Revere), ...	13	4,259	12	34	51	98	6.6	600	77,600	6,216	—		
Sunderland, ...	—	71	—	—	6	61	7.5	750	—	—	—		
Tyngsboro, ...	—	43	—	3	14	—	—	—	990	340	—		
Union (Franklin), ...	—	1,073	—	12	40	—	—	—	13,260	8,318	—		
United (Springfield), ...	—	8,001	—	103	618	124	—	500	234,515	25,000	—		
Vineyard (Oak Bluffs), ...	—	448	—	4	11	—	—	—	488	5,427	—		
Ware, ...	—	435	—	15	15	—	—	—	3,968	3,032	—		
Webster, ...	—	1,704	1	11	108	6	6.6	475	24,167	—	—		
Weymouth, ...	—	1,229	—	1	36	3	—	550	—	—	—		
Williamstown, ...	—	380	—	1	14	—	—	—	3,648	2,612	—		
Winchendon, ...	—	259	—	6	10	—	—	—	5,594	1,833	—		
Worcester, ...	—	8,875	—	169	445	192	6	600	138,366	106,644	—		
Worcester Suburban, ...	—	2,055	1	73	25	34	6.6	400	19,074	15,130	—		

1 No record.

TABLE 10. — *Analysis of Reported Income and Expenses of the Larger Companies.*

The following tables give an analysis, on the unit basis of kilowatt hours, of electricity sold, of the income, expenses and surplus earnings of all the electric companies making or purchasing more than 5,000,000 kilowatt hours of electricity during the year, as stated by the companies in their returns. The analysis of the expenses of manufacturing electricity is computed on the kilowatt hours made, as a fairer basis for comparing such cost. In the kilowatt hours sold are included all electricity supplied to the street light circuits measured at the switchboards of the several companies. Of the companies included in this table, the Easthampton, Fitchburg, Lawrence, Lynn, New Bedford, North Adams and Holyoke Municipal Plant sell gas as well as electricity; consequently, the net income available for dividends, interest, other general expenses and undivided earnings cannot fairly be stated on the kilowatt hour unit basis.

1. OPERATING INCOME.

No. of Company.	COMPANY.	COMMERCIAL LIGHTING.			PUBLIC LIGHTING.			POWER.			No. of Company.
		Number of Kw. Hrs.	Amount.	Per Kw. Hr. sold (Cents).	Number of Kw. Hrs.	Amount.	Per Kw. Hr. sold (Cents).	Number of Kw. Hrs.	Amount.	Per Kw. Hr. sold (Cents).	
1	Cambridge,	2,613,766	\$224,083 80	8.573	1,128,708	\$68,094 46	6.033	6,165,840	\$168,046 37	2.735	1
2	Central Massachusetts,	338,618	44,401 28	13.112	199,495	19,912 16	9.981	4,331,462	78,487 78	1.812	2
3	Easthampton,	110,676	12,833 62	11.596	113,780	8,706 10	7.652	9,086,023	95,034 73	1.046	3
4	Edison (Boston),	73,050,219	4,627,300 74	6.334	14,257,184	866,340 94	6.077	39,148,349	1,437,975 60	3.673	4
5	Edison (Brookton),	2,098,803	204,633 32	9.750	1,004,193	68,176 77	6.789	3,892,212	124,198 74	3.191	5
6	Fall River,	2,250,223	187,117 42	8.316	1,673,953	93,125 10	5.583	6,707,016	132,066 18	1.969	6
7	Fitchburg,	847,947	93,833 74	11.066	864,900	42,268 93	4.887	4,833,017	83,372 33	1.725	7
8	Greenfield,	820,670	78,668 14	9.586	295,792	17,162 61	5.802	5,869,296	101,906 39	1.736	8
9	Haverhill,	1,504,083	148,809 32	9.894	333,029	28,917 55	8.683	3,897,811	81,122 01	2.387	9
10	Holyoke, ¹	2,735,375	162,338 18	5.935	1,150,417	28,212 16	2.452	8,013,496	147,294 77	1.838	10
11	Lawrence,	1,822,420	179,884 11	9.871	1,387,264	75,922 02	5.473	1,555,648	59,914 16	3.851	11
12	Lowell,	2,549,684	209,826 02	8.239	1,804,067	84,386 51	4.678	5,059,585	148,457 09	2.934	12
13	Lynn,	3,814,720	319,312 22	8.371	1,447,913	82,033 58	5.666	3,968,578	96,604 13	2.434	13
14	Malden,	2,182,892	222,377 62	10.187	1,578,790	94,211 13	5.967	2,822,482	81,078 61	3.491	14
15	New Bedford,	1,998,487	176,646 14	8.839	963,005	57,877 36	6.010	2,036,860	54,220 25	2.662	15
16	North Adams,	854,128	70,033 45	8.199	317,147	19,921 96	6.282	2,319,372	50,692 44	2.186	16
17	Pittsfield,	1,641,547	133,831 75	8.153	665,933	35,643 34	5.352	1,955,706	43,850 50	2.242	17
18	Salem,	1,309,760	127,515 09	9.736	759,526	39,507 50	5.202	5,488,870	93,396 68	1.702	18
19	United (Springfield),	6,637,349	454,798 33	6.852	3,846,445	118,977 89	3.093	10,577,369	243,472 86	2.302	19
20	Worcester,	5,535,452	406,592 95	7.345	2,168,231	133,844 84	6.173	13,956,975	292,553 60	2.096	20
21	Worcester Suburban,	369,116	53,263 97	14.430	183,916	23,938 14	13.016	3,784,892	71,248 52	1.877	21

¹ Municipal plant.

1. OPERATING INCOME — *Concluded.*

No. of Company.	COMPANY.	OTHER COMPANIES.			Other Operating Income.	TOTAL OPERATING INCOME.			No. of Company.
		Number of Kw. Hrs.	Amount.	Per Kw. Hr. sold (Cents).		Number of Kw. Hrs.	Amount.	Per Kw. Hr. sold (Cents).	
1	Cambridge,	412,819	\$14,859 50	3.599	\$4,946 39	10,321,133	\$480,030 52	4.651	1
2	Central Massachusetts,	1,261,304	28,594 94	2.267	3,257 96	6,130,879	174,654 12	2.849	2
3	Easthampton,	525,100	9,133 50	1.739	—	9,835,579	125,707 95	1.278	3
4	Edison (Boston),	4,197,917	76,671 11	1.826	23,097 61	130,653,669	7,031,386 00	5.382	4
5	Edison (Brookton),	3,338,672	46,098 05	1.381	1,069 91	10,333,880	444,176 79	4.298	5
6	Fall River,	252,363	5,047 26	2.000	—	10,883,554	417,355 96	3.835	6
7	Fitchburg,	516,000	5,160 00	1.000	7,590 80	7,061,864	232,225 80	3.288	7
8	Greenfield,	738,750	7,676 28	1.039	—	7,724,508	205,413 42	2.659	8
9	Haverhill,	176,330	6,969 85	3.953	97 00	5,411,253	265,915 73	4.914	9
10	Holyoke, ¹	—	—	—	—	11,899,278	337,846 11	2.839	10
11	Lawrence,	—	—	—	403 55	4,765,332	316,123 84	6.634	11
12	Lowell,	37,630	2,067 54	5.494	714 39	9,450,966	445,451 55	4.713	12
13	Lynn,	1,323,691	14,283 98	1.079	—	9,231,211	497,949 93	5.394	13
14	Malden,	—	—	—	6,579 76	7,407,855	418,531 10	5.650	14
15	New Bedford,	—	—	—	762 10	4,998,352	289,505 84	5.792	15
16	North Adams,	914,685	13,794 24	1.508	—	4,406,332	154,442 09	3.506	16
17	Pittsfield,	—	—	—	27,264 30	4,268,186	266,211 04	6.643	17
18	Salem,	212,269	4,786 25	2.255	1,005 52	21,790,463	823,083 48	3.777	18
19	United (Springfield),	729,300	5,834 40	.800	—	26,368,715	884,118 92	3.353	19
20	Worcester,	4,706,057	47,256 80	1.004	3,870 73	11,213,584	218,607 23	1.949	20
21	Worcester Suburban,	6,865,660	68,656 60	1.000	1,500 00	—	—	—	21

¹ Municipal plant.

2. OPERATING EXPENSES.
(a) *Expenses of Manufacture.*

No. of Company.	COMPANY.	Kw. Hrs. made.	COAL OR OTHER FUEL.		RENTALS.		OIL AND WASTE.		WATER.		No. of Company.
			Amount.	Per Kw. Hr. made (Cents).	Amount.	Per Kw. Hr. made (Cents).	Amount.	Per Kw. Hr. made (Cents).	Amount.	Per Kw. Hr. made (Cents).	
1	Cambridge, ...	12,396,367	\$55,366 97	.447	\$250 00	.002	\$1,585 92	.013	\$3,594 59	.028	1
2	Central Massachusetts, ...	333,662	10,586 39	— ¹	—	—	115 58	— ¹	925 48	— ¹	2
3	Easthampton, ...	2,399,139	14,451 95	.602	—	—	131 24	.006	50 87	.002	3
4	Edison (Boston), ...	188,723,439	703,084 33	.373	36,056 04	.019	3,296 19	.002	20,606 27	.011	4
5	Edison (Brookton), ...	13,990,203	88,892 79	.635	—	—	796 99	.006	103 40	.001	5
6	Fall River, ...	13,578,430	59,898 48	.441	—	—	769 44	.008	1,822 96	.013	6
7	Fitchburg, ...	7,118,700	56,564 08	.795	—	—	927 46	.013	2,142 78	.030	7
8	Greenfield, ...	7,705,540	14,019 16	— ¹	—	—	238 79	— ¹	94 39	— ¹	8
9	Haverhill, ...	6,938,080	45,463 83	.655	15,388 80	.013	880 59	.013	—	—	9
10	Holyoke, ...	13,947,460	89,637 02	— ¹	25,012 82	— ¹	795 55	— ¹	1,224 83	— ¹	10
11	Lawrence, ...	6,822,505	22,265 91	— ¹	—	—	655 45	— ¹	663 79	— ¹	11
12	Lowell, ...	12,785,899	80,468 63	.629	120 00	.001	1,078 13	.009	511 69	.004	12
13	Lynn, ...	12,006,080	57,171 10	.476	—	—	1,808 92	.013	3,647 56	.030	13
14	Malden, ...	10,064,356	64,577 32	.642	—	—	1,044 50	.010	5,780 76	.057	14
15	New Bedford, ...	6,283,355	42,696 42	.680	—	—	497 81	.008	2,472 38	.039	15
16	North Adams, ...	5,256,790	33,530 56	.638	—	—	168 45	.003	3,657 30	.069	16
17	Pittsfield, ...	5,043,130	48,066 89	— ¹	100 00	— ¹	574 22	— ¹	1,555 74	— ¹	17
18	Salem, ...	9,188,860	46,945 80	.511	—	—	671 75	.007	1,589 87	.017	18
19	United (Springfield), ...	26,914,708	116,846 10	— ¹	34,860 00	— ¹	1,570 53	— ¹	878 25	— ¹	19
20	Worcester, ...	30,031,300	142,379 90	.474	15 00	.000	1,314 94	.004	444 76	.001	20
21	Worcester Suburban, ...	6,865,660	24,982 45	.364	—	—	133 29	.002	44 60	.001	21

¹ Electricity generated partly from water power.

² Municipal plant.

2. OPERATING EXPENSES — Continued.
 (a) *Expenses of Manufacture* — Continued.

No. of Company.	COMPANY.	WAGES AT STATION.		STATION REPAIRS.		STREAM PLANT REPAIRS.		ELECTRIC PLANT REPAIRS.		No. of Company.
		Amount.	Per Kw. Hr. made (Cents).	Amount.	Per Kw. Hr. made (Cents).	Amount.	Per Kw. Hr. made (Cents).	Amount.	Per Kw. Hr. made (Cents).	
1	Cambridge,	\$42,817 86	.345	\$3,669 54	.030	\$4,099 46	.033	\$3,766 41	.030	1
2	Central Massachusetts,	6,025 25	1.806	92 19	.027	326 51	.027	616 50	.185	2
3	Easthampton,	7,852 25	.327	19 44	.001	2,660 81	.111	483 32	.020	3
4	Edison (Boston),	282,327 69	.150	11,193 30	.006	62,262 63	.032	120,897 92	.064	4
5	Edison (Brookton),	32,832 98	.235	3,673 46	.026	7,870 06	.036	1,472 21	.011	5
6	Fall River,	18,296 63	.135	2,453 53	.018	1,841 31	.014	6,170 51	.045	6
7	Fitchburg,	16,878 60	.237	1,204 05	.017	1,293 83	.018	109 58	.001	7
8	Greenfield,	13,128 99	.170	721 22	.010	1,409 45	.018	1,953 92	.026	8
9	Haverhill,	14,033 72	.202	829 47	.012	4,046 66	.058	522 16	.008	9
10	Holyoke, ¹	28,511 03	.204	507 82	.004	6,157 25	.044	1,401 71	.010	10
11	Lawrence,	23,765 54	.348	3,795 80	.066	1,235 12	.018	1,140 52	.017	11
12	Lowell,	24,972 15	.195	2,104 66	.016	8,388 73	.066	2,706 33	.021	12
13	Lynn,	23,733 94	.198	6,532 27	.054	16,998 02	.142	1,449 33	.012	13
14	Malden,	18,562 32	.184	469 48	.005	5,915 05	.059	1,117 06	.011	14
15	New Bedford,	27,473 48	.437	1,917 85	.030	3,187 48	.051	1,266 11	.020	15
16	North Adams,	10,724 21	.204	1,085 87	.021	3,275 23	.082	1,135 72	.022	16
17	Pittsfield,	20,962 43	.416	660 22	.013	3,770 82	.075	109 99	.002	17
18	Salem,	15,211 39	.166	789 46	.009	4,919 35	.075	595 40	.006	18
19	United (Springfield),	37,005 33	.137	4,010 90	.015	11,743 53	.044	8,476 41	.031	19
20	Worcester,	31,116 32	.104	10,416 30	.035	18,557 76	.062	4,961 39	.017	20
21	Worcester Suburban,	6,352 70	.092	148 98	.002	627 41	.009	115 07	.002	21

¹ Municipal plant.

2. OPERATING EXPENSES — *Continued.*
 (a) *Expenses of Manufacture* — Concluded.

No. of Company.	COMPANY.	TOOLS AND APPLIANCES.		TOTAL COST OF MANUFACTURE.		CURRENT BOUGHT.			TOTAL COST OF CURRENT MADE AND PURCHASED.		No. of Company.
		Amount.	Per Kw. Hr. made (Cents).	Amount.	Per Kw. Hr. made (Cents).	Kw. Hrs. bought.	Amount.	Per Kw. Hr. bought (Cents).	Amount.	Per Kw. Hr. sold (Cents).	
1	Cambridge, ...	\$368 81	.004	\$115,519 56	.932	8,115	\$435 96	5.372	\$115,955 52	1.123	1
2	Central Massachusetts, ...	150 78	.045	18,838 68	5.646	6,385,542	88,833 35	1.391	107,672 03	1.766	2
3	Easthampton, ...	99 67	.004	25,749 55	1.073	8,372,100	42,470 26	.507	68,219 81	.694	3
4	Edison (Boston), ...	34,289 55	.018	1,274,013 92	.675	365	46 50	12.739	1,274,060 42	.975	4
5	Edison (Brockton), ...	2,084 60	.019	138,376 49	.989	—	—	—	138,376 49	1.339	5
6	Fall River, ...	1,885 89	.014	93,168 75	.686	—	—	—	93,168 75	.856	6
7	Fitchburg, ...	1,121 83	.016	80,242 20	1.127	1,094,800	6,074 00	.555	86,316 20	1.222	7
8	Greenfield, ...	241 65	.003	31,807 57	.413	2,018,920	10,107 10	.501	41,914 67	.543	8
9	Haverhill, ...	1,263 93	.018	67,040 36	.966	—	—	—	67,040 36	1.239	9
10	Holyoke, ¹	409 93	.003	144,033 94	1.033	167,940	3,862 63	2.300	147,896 57	1.242	10
11	Lawrence, ...	—	—	78,537 95	1.151	—	—	—	78,537 95	1.648	11
12	Lowell, ...	1,910 52	.015	122,258 84	.956	—	—	—	122,258 84	1.204	12
13	Lynn, ...	881 68	.003	111,422 82	.928	—	—	—	111,422 82	1.207	13
14	Malden, ...	1,588 22	.016	99,054 71	.984	36,600	366 00	1.000	89,420 71	1.342	14
15	New Bedford, ...	667 47	.011	53,577 14	1.276	—	—	—	53,577 14	1.604	15
16	North Adams, ...	—	—	80,178 98	1.019	—	—	—	80,178 98	1.216	16
17	Pittsfield, ...	375 16	.007	76,175 47	1.510	78,400	1,019 20	1.300	77,194 67	1.811	17
18	Salem, ...	754 81	.008	71,477 83	.778	—	—	—	71,477 83	.920	18
19	United (Springfield), ...	855 11	.003	216,246 16	.803	985,300	5,911 80	.600	222,157 96	1.020	19
20	Worcester, ...	377 81	.003	209,584 18	.698	1,532,726	5,896 22	.885	215,480 40	.817	20
21	Worcester Suburban, ...	845 06	.012	33,249 56	.484	4,804,068	43,082 78	.897	76,332 34	.681	21

¹ Municipal plant.

2. OPERATING EXPENSES — Continued.

(b) Expenses of Distribution.

No. of Company.	COMPANY.	WAGES.		REPAIRS AND RENEWALS.				No. of Company.
		Amount.	Per Kw. Hr. sold (Cents).	LINES AND CONDUITS.		METERS, LAMPS AND MOTORS.		
				Amount.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).	
1	Cambridge.	\$50,004 91	.484	\$6,490 09	.063	\$1,006 40	.010	1
2	Central Massachusetts.	3,452 50	.056	5,768 97	.094	486 88	.008	2
3	Easthampton.	550 32	.006	4,870 47	.049	547 19	.006	3
4	Edison (Boston).	32,584 45	.025	410,999 72	.315	157,106 09	.120	4
5	Edison (Brockton).	18,188 93	.176	14,070 45	.136	3,077 05	.030	5
6	Fall River.	22,877 16	.210	7,019 89	.064	4,516 19	.042	6
7	Fitchburg.	8,189 54	.116	3,843 08	.054	602 72	.009	7
8	Greenfield.	10,109 56	.131	11,650 17	.151	6,034 21	.078	8
9	Haverhill.	7,361 28	.136	6,664 05	.123	3,049 41	.056	9
10	Holyoke, 1	13,445 88	.113	16,713 21	.141	—	—	10
11	Lawrence.	7,049 45	.148	19,266 02	.404	6,911 93	.145	11
12	Lowell.	29,663 78	.314	9,368 45	.099	3,302 59	.035	12
13	Lynn.	22,983 47	.249	52,867 77	.573	—	—	13
14	Malden.	20,871 81	.282	33,005 97	.446	2,723 53	.037	14
15	New Bedford.	19,678 81	.394	24,680 54	.494	10,557 38	.211	15
16	North Adams.	3,330 10	.076	1,539 99	.035	1,109 59	.025	16
17	Pittsfield.	23,408 95	.549	5,895 59	.138	9,658 62	.227	17
18	Salem.	11,629 81	.150	8,799 15	.113	2,396 94	.031	18
19	United (Springfield).	44,808 61	.206	17,287 53	.079	4,718 05	.022	19
20	Worcester.	21,746 55	.082	41,602 63	.158	4,266 16	.016	20
21	Worcester Suburban.	5,842 05	.052	8,458 63	.076	2,263 62	.020	21

¹ Municipal plant.

* Included in repairs and renewals of lines.

2. OPERATING EXPENSES — *Continued.*(b) *Expenses of Distribution* — Concluded.

No. of Company.	COMPANY.	OTHER EXPENSES OF DISTRIBUTION.		TOTAL COST OF DISTRIBUTION.		No. of Company.
		Amount.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).	
1	Cambridge.	\$19,973 64	.194*	\$77,475 04	.751	1
2	Central Massachusetts,	1,631 52	.027	11,339 87	.185	2
3	Easthampton,	135 90	.001	6,103 88	.062	3
4	Edison (Boston),	258,209 94	.197	858,900 20	.637	4
5	Edison (Brookton),	22,095 66	.214	57,432 09	.556	5
6	Fall River,	24,690 77	.227	59,104 01	.543	6
7	Fitchburg,	5,500 89	.078	18,136 23	.257	7
8	Greenfield,	1,021 85	.013	28,815 79	.373	8
9	Haverhill,	13,116 33	.243	30,191 07	.558	9
10	Holyoke, 1	8,708 84	.073	38,867 93	.327	10
11	Lawrence,	9,119 69	.192	42,347 09	.889	11
12	Lowell,	20,157 01	.213	62,493 83	.661	12
13	Lynn,	15,541 88	.168	91,393 12	.990	13
14	Malden,	33,615 15	.453	90,216 46	1.218	14
15	New Bedford,	12,772 00	.255	67,688 73	1.354	15
16	North Adams,	2,770 55	.063	8,750 23	.189	16
17	Pittsfield,	7,372 25	.173	46,335 41	1.087	17
18	Salem,	16,694 53	.215	39,520 43	.509	18
19	United (Springfield),	16,834 68	.077	83,658 87	.354	19
20	Worcester,	20,836 82	.079	88,452 26	.335	20
21	Worcester Suburban,	2,365 50	.021	18,929 80	.189	21

* Municipal plant.

2. OPERATING EXPENSES — Concluded.
(c) Office Management and Other Operating Expenses.

No. of Company.	COMPANY.	EXPENSES OF MAN- AGEMENT.		TAXES.		MISCELLANEOUS EX- PENSES.		TOTAL COST OF MANUFACTURE, PURCHASE AND DISTRIBUTION.		No. of Company.
		Amount.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).	
1	Cambridge,	\$25,858 51	.251	\$48,321 75	.468	\$12,008 23	.116	\$279,819 05	2.709	1
2	Central Massachusetts,	6,432 50	.089	6,768 70	.110	2,794 99	.048	134,008 09	2.186	2
3	Easthampton,	5,091 21	.052	7,093 46	.072	3,392 08	.034	89,900 44	.914	3
4	Edison (Boston),	915,708 07	.701	785,713 09	.602	174,943 83	.133	4,008,425 61	3.068	4
5	Edison (Brooklyn),	56,486 61	.547	39,087 72	.378	8,116 85	.078	299,499 76	2.898	5
6	Fall River,	54,360 17	.500	38,678 40	.355	5,197 04	.048	250,508 37	2.302	6
7	Fitchburg,	23,603 75	.334	20,197 08	.288	5,304 38	.075	153,557 64	2.174	7
8	Greenfield,	24,306 46	.315	14,644 97	.189	6,229 82	.080	115,910 71	1.500	8
9	Haverhill,	33,706 73	.623	22,073 53	.407	6,506 42	.121	159,518 11	2.948	9
10	Holyoke, 1	11,654 96	.098	—	—	2,249 07	.019	200,668 53	1.686	10
11	Lawrence,	23,035 87	.484	25,257 35	.530	7,558 05	.158	176,736 31	3.709	11
12	Lowell,	49,514 95	.524	47,207 90	.500	9,298 33	.098	290,773 85	3.077	12
13	Lynn,	22,709 20	.246	51,711 78	.560	15,718 10	.170	292,955 02	3.173	13
14	Malden,	43,449 01	.586	32,812 79	.443	12,817 52	.173	278,716 49	3.762	14
15	New Bedford,	17,799 60	.356	22,021 91	.441	6,965 24	.139	194,654 33	3.894	15
16	North Adams,	18,719 76	.425	7,959 53	.180	3,246 22	.074	92,252 90	2.094	16
17	Pittsfield,	16,584 78	.389	12,985 42	.305	8,716 96	.204	161,817 24	3.796	17
18	Salem,	31,452 88	.405	22,294 68	.287	7,280 02	.093	172,025 84	2.214	18
19	United (Springfield),	70,011 74	.321	68,114 21	.312	16,500 14	.078	460,442 92	2.113	19
20	Worcester,	91,940 90	.349	52,963 10	.198	16,320 90	.062	464,257 56	1.761	20
21	Worcester Suburban,	10,126 66	.090	6,661 14	.059	3,561 88	.033	116,701 82	1.032	21

1 Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION.

No. of Company.	COMPANY.	NET OPERATING INCOME.		INCOME FROM SOURCES OTHER THAN ELECTRIC BUSINESS, INCLUDING NET OPERATING INCOME FROM GAS BUSINESS.		INTEREST.		No. of Company.
		Amount.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).	
1	Cambridge,	\$200,411 47	1.942	\$6,573 77	.064	\$2,380 42	.023	1
2	Central Massachusetts,	40,646 03	.663	4,200 80	.069	23,517 48	.383	2
3	Easthampton,	35,807 51	.364	2,179 52	—	7,381 63	—	3
4	Edison (Boston),	3,022,960 39	2.314	94,520 44	.072	420,943 76	.322	4
5	Edison (Brookton),	144,677 03	1.400	3,901 94	—	24,513 70	—	5
6	Fall River,	166,847 59	1.533	4,845 83	.045	41,376 48	.380	6
7	Fitchburg,	78,668 16	1.114	40,764 51	—	16,775 44	—	7
8	Greenfield,	89,502 71	1.159	2,033 43	.026	12,582 09	.163	8
9	Haverhill,	106,397 62	1.966	3,884 47	.072	15,678 15	.290	9
10	Holyoke, ¹	137,176 58	1.153	50,804 72	—	36,649 41	—	10
11	Lawrence,	139,387 53	2.925	102,033 82	—	70,710 82	—	11
12	Lowell,	164,677 70	1.637	3,230 67	.034	2,896 13	.031	12
13	Lynn,	204,994 91	2.221	167,201 62	—	441 46	—	13
14	Malden,	139,814 61	1.887	5,081 94	.069	20,524 96	.277	14
15	New Bedford,	94,851 51	1.898	143,410 63	—	38,937 07	—	15
16	North Adams,	62,189 19	1.412	11,415 45	—	21,559 56	—	16
17	Pittsfield,	78,772 65	1.848	2,638 38	.062	12,472 59	.293	17
18	Salem,	94,186 20	1.212	8,706 21	.112	9,789 31	.126	18
19	United (Springfield),	362,640 56	1.664	6,870 57	.032	44,258 38	.203	19
20	Worcester,	419,861 36	1.592	5,796 61	.022	10,837 46	.041	20
21	Worcester Suburban,	102,905 41	.918	6,266 98	.056	12,304 02	.110	21

¹ Municipal plant.

3. NET EARNINGS AND THEIR APPLICATION — *Concluded.*

No. of Company.	COMPANY.	DIVIDENDS.			MISCELLANEOUS CHARGES AGAINST INCOME, INCLUDING DEPRECIATION.			BALANCE.		No. of Company.
		Amount.	Rate Per Cent.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).	Amount.	Per Kw. Hr. sold (Cents).		
1	Cambridge.	\$103,500 00	12	1.003	\$77,500 00	.751	\$23,604 82	.229	1	
2	Central Massachusetts,	15,000 00	10	.245	9,976 34	.163	3,646 99 ¹	—	2	
3	Easthampton.	24,500 00	6	—	6,105 40	—	—	—	3	
4	Edison (Boston).	2,252,319 00	12	1.724	456,228 70	.349	12,010 63 ¹	—	4	
5	Edison (Brookton).	75,904 00	8	—	6,174 90	—	41,986 37	—	5	
6	Fall River.	88,000 00	8	.809	42,228 90	.388	88 04	.001	6	
7	Fitchburg.	76,491 25	10	—	20,275 57	—	5,890 41	—	7	
8	Greenfield.	37,327 50	6	.483	20,926 66	.271	20,699 89	.268	8	
9	Haverhill.	60,749 03	10	1.123	24,677 39	.456	9,177 52	.169	9	
10	Holyoke.	—	—	—	51,840 00	—	99,491 89	—	10	
11	Lawrence.	152,000 00	8	—	2,545 65	—	16,164 88	—	11	
12	Lowell.	94,112 00	8	.996	225 66	.002	60,674 58	.642	12	
13	Lynn.	236,500 00	20	—	153,360 94	—	18,105 87 ¹	—	13	
14	Malden.	92,340 00	12	1.247	23,252 39	.314	8,779 20	.118	14	
15	New Bedford.	148,400 00	13 ¹	—	79,203 67	—	28,278 60 ¹	—	15	
16	North Adams.	44,000 00	22	—	26,516 22	—	18,471 14 ¹	—	16	
17	Pittsfield.	30,000 00	8	.704	38,938 44	.913	—	—	17	
18	Salem.	49,500 00	10	.637	43,897 22	.565	295 12 ¹	—	18	
19	United (Springfield).	156,250 00	10	.717	143,477 03	.659	25,525 72	.117	19	
20	Worcester.	198,000 00	16	.751	187,227 50	.710	29,593 01	.112	20	
21	Worcester Suburban.	39,000 00	6 ¹	.348	49,785 25	.444	8,083 12	.072	21	

¹ Municipal plant.² Deficit.

TABLE 11. — *Fuel Data.*

The following table gives an analysis of the fuel costs of the companies whose income and expenses are analyzed in the preceding table:—

No. of Company.	COMPANY.	Tons used (2,240 Pounds).	Costs.			Pounds per Kw. Hr. gen- erated.
			Per Ton.	Total.	Per Kw. Hr. gen- erated (Cents).	
1	Cambridge, . . .	14,076.000	\$3 933	\$55,366 97	.447	2.544
2	Central Massachu- setts.	2,440.000	4 339	10,586 39	— ¹	— ¹
3	Easthampton, . {	7.083 ² 3,372.000 ³	3 500 4 280	14,451 95	.602	3.155
4	Edison (Boston), .	179,364.000	3 920			
5	Edison (Brockton), .	19,079.290	4 659	88,892 79	.635	3.055
6	Fall River, . . .	15,238.930	3 931	59,898 48	.441	2.514
7	Fitchburg, . {	10,325.994 ⁴ 622.738 ⁵ 2,008.570 ⁶	4 332 4 550 4 480	56,564 08	.795	4.077
8	Greenfield, . . .	3,150.373	4 450			
9	Haverhill, . {	9,454.244 ⁷ 41.070 ⁸ 19.799 ⁹	4 780 4 650 3 970	45,463 83	.655	3.072
10	Holyoke, ⁷ . . .	18,704.000	4 792			
11	Lawrence, . {	4,468.558 ² 49.176 ³ 314.169 ⁴	4 800 4 000 2 000	22,265 91	— ¹	— ¹
12	Lowell, ...	17,551.400	4 585			
13	Lynn, ...	15,327.000	3 730	57,171 10	.476	2.860
14	Malden, . . . {	1,250.154 ² 12,953.575 ³	4 000 4 599	64,577 32	.642	3.161
15	New Bedford, . .	10,830.183	3 942			
16	North Adams, {	454.000 ² 7,396.000 ³	4 030 4 300	33,530 56	.638	3.345
17	Pittsfield, . {	11,219.800 ² 297.950 ¹⁰ 190.000 ¹¹	3 940 3 700 1.050			
18	Salem, ...	11,129.000	4 218	46,945 80	.511	2.713
19	United (Springfield),.	26,975.000	4 332	116,846 10	— ¹	— ¹
20	Worcester, . . .	34,062.000	4 180	142,379 90	.474	2.541
21	Worcester Suburban,	5,687.810	4 392	24,982 45	.558	2.803

¹ Electricity generated partly
from water power.

² Coke.

³ Coal.

⁴ Steam coal.

⁵ Gas coal.

⁶ Brease.

⁷ Municipal plant.

⁸ Coke dust.

⁹ Soft coal.

¹⁰ Hard coal.

¹¹ Gallons oil.

APPENDIX F—MUNICIPAL PLANT STATISTICS.

TABLE 1. — *Description of Steam and Electric Equipment.*

The following table of data from the several returns is descriptive of the generating equipment at the stations in the municipalities named on June 30, 1914:—

MUNICIPALITY.	BOILERS.		ENGINES.		DYNAMOS.	
	No.	Total Rated H. P.	No.	Total Rated H. P.	No.	Total K. W. Capacity.
Ashburnham, ¹	—	—	—	—	—	—
Belmont, ¹	—	—	—	—	—	—
Boylston, ¹	—	—	—	—	—	—
Braintree,	3	375	3	625	3	515
Chicopee,	4	968	3	2,025	3	1,500
Concord,	3	270	3	1,550	3	1,033
Danvers,	4	550	5	1,285	6	1,061
Georgetown, ¹	—	—	—	—	—	—
Groton, ¹	—	—	—	—	—	—
Groveland, ¹	—	—	—	—	—	—
Hingham, ¹	—	—	—	—	—	—
Holden, ¹	—	—	—	—	—	—
Holyoke,	14	5,000	3	7,996 ²	5	6,700
Hudson,	3	330	3	953	3	650
Hull,	3	500	4	895	4	955
Ipswich,	3	282	3	660	3	380
Littleton, ¹	—	—	—	—	—	—
Mansfield,	—	—	4	680	4	500
Marblehead,	4	550	4	700	4	600
Merrimac,	—	—	2	272	2	195
Middleborough,	1	25	3	278 ³	2	350
Middleton, ¹	—	—	—	—	—	—
North Attleborough,	3	750	4	852	4	610
Norwood, ¹	—	—	—	—	—	—
Peabody,	3	657	3	1,350	3	975
Princeton, ¹	—	—	—	—	—	—
Reading,	3	375	4	980	4	1,000
Rowley, ¹	—	—	—	—	—	—
Shrewsbury, ¹	—	—	—	—	—	—
Sterling, ¹	—	—	—	—	—	—
Taunton,	6	2,000	4	5,850	6 ⁴	3,880
Templeton, ¹	—	—	—	—	—	—
Wakefield,	2	250	2	250	2	180
Wellesley, ¹	—	—	—	—	—	—
West Boylston, ¹	—	—	—	—	—	—
Westfield,	4	708	3	1,890	3	1,500

¹ No generating equipment; all current purchased.

² Also 4 water wheels 1,120 H. P.

³ Also 2 water wheels 157 H. P.

⁴ Also 2 power generators 162 K. W.

TABLE 2. — *Street Lines Equipment.*

The following data from the several returns are descriptive of the outside electric construction on June 30, 1914, in each of the municipalities: —

MUNICIPALITY.	Total Length of Wire (Feet).	Number of Poles set in Streets.	Number of Poles set Elsewhere.	Length of Streets with Overhead Wires (Feet).
Ashburnham, ...	190,560	480	12	79,637
Belmont, ...	637,718	1,342	108	154,467
Boylston, ...	167,380	389	17	43,010
Braintree, ...	792,710	1,712	46	165,000
Chicopee, ...	1,033,791	1,156	135	263,717
Concord, ...	1,142,150	1,910	8	258,170
Danvers, ...	884,259	1,283	92	275,750
Georgetown, ...	255,367	591	5	58,596
Groton, ...	281,050	724	4	114,390
Groveland, ...	296,730	405	11	89,860
Hingham, ...	1,082,753	1,219	13	199,252
Holden, ...	306,565	576	5	61,880
Holyoke, ...	1,619,271	2,580	409	250,409
Hudson, ...	730,687	1,027	59	148,875
Hull, ...	825,734	1,525	52	147,171
Ipswich, ...	480,331	1,026	22	123,820
Littleton, ...	216,360	516	2	51,600
Mansfield, ...	418,980	458	—	116,900
Marblehead, ...	825,837	1,064	190	175,135
Merrimac, ...	283,733	506	7	59,900
Middleborough, . . .	487,267	91	28	177,965
Middleton, ...	41,450	116	—	17,175
North Attleborough, .	873,128	662	—	151,687
Norwood, ...	871,011	1,704	33	205,125
Peabody, ...	1,277,980	1,128	255	216,800
Princeton, ...	278,360	752	—	79,200
Reading, ...	1,462,363	3,039	70	300,817
Rowley, ...	28,056	606	—	68,725
Shrewsbury, ...	555,000	1,490	50	160,000
Sterling, ...	270,148	690	12	97,980
Taunton, ...	1,563,113	2,059	51	520,000
Templeton, ...	361,866	827	22	89,074
Wakefield, ...	666,408	1,092	—	191,991
Wellesley, ...	970,700	1,923	40	212,550
West Boylston, . . .	340,100	831	20	203,560
Westfield, ...	554,285	908	81	165,559

TABLE 3. — *Electric Fuel Statistics.*

The following table shows the kind and quantity of fuel and number of carbons and electrodes used during the year ending June 30, 1914, as shown by the several returns: —

MUNICIPALITY.	Coal (Tons).	Screenings (Tons).	Number of Carbons and Electrodes used.
Ashburnham, ...	— ¹	—	—
Belmont, ...	— ¹	—	—
Boylston, ...	— ¹	—	—
Braintree, ...	660.2	1,005.5	—
Chicopee, ...	3,871.0	—	9,331
Concord, ...	1,383.1	1,287.8	—
Danvers, ...	3,929.4	30.7	2,900
Georgetown, ...	— ¹	—	—
Groton, ...	— ¹	—	—
Groveland, ...	— ¹	—	—
Hingham, ...	— ¹	—	—
Holden, ...	— ¹	—	—
Holyoke, ...	18,704.0 ²	—	26,650
Hudson, ...	1,228.0	—	330
Hull, ...	1,121.0	113.2	—
Ipswich, ...	1,265.1	—	—
Littleton, ...	— ¹	—	—
Mansfield, ...	— ³	—	—
Marblehead, ...	2,377.5	—	3,095
Merrimac, ...	732.0	133.0	—
Middleborough, ...	500.9 ²	—	702
Middleton, ...	— ¹	—	—
North Attleborough, ...	354.8	—	—
Norwood, ...	— ¹	—	10
Peabody, ...	3,182.3	—	3,200
Princeton, ...	— ¹	—	—
Reading, ...	2,140.0	285.3	2,710
Rowley, ...	— ¹	—	—
Shrewsbury, ...	— ¹	—	—
Sterling, ...	— ¹	—	—
Taunton, ...	6,295.3	—	13,059
Templeton, ...	— ¹	—	—
Wakefield, ...	1,098.6 ⁴	—	—
Wellesley, ...	— ¹	—	—
West Boylston, ...	— ¹	—	—
Westfield, ...	3,954.2	—	10,000

¹ Current bought.

² 81,465 gallons fuel oil.

³ Also used water power.

⁴ Also 465 tons coke.

TABLE 4. — *Electric Current generated and sold.*

The following table shows the total kilowatt hours generated and bought, the kilowatt hours sent out for street lights and the kilowatt hours sold to commercial customers, as taken from the returns of the several plants for the year ending June 30, 1914: —

MUNICIPALITY.	Total K. W. Hours generated and bought.	Sent out for Street Lights.	K. W. Hours sold to Commercial Customers.
Ashburnham, ...	83,390	12,463	64,602
Belmont, ...	412,819	75,219	220,680
Boylston, ...	17,630	7,184	4,172
Braintree, ...	570,341	140,210	276,640
Chicopee, ...	1,493,763	347,621	814,548
Concord, ...	828,200	199,570	446,283
Danvers, ...	2,334,900	384,571	951,222
Georgetown, ...	66,570	25,166	25,619
Groton, ...	63,000	23,837	49,031
Groveland, ...	90,230	39,087	27,682
Hingham, ...	431,464	98,074	224,871
Holden, ...	64,640	16,800	44,481
Holyoke, ...	14,115,400	1,051,400	10,748,861
Hudson, ...	586,622	74,472	360,951
Hull, ...	629,450	76,882	346,632
Ipswich, ...	416,141	155,340	148,726
Littleton, ...	37,640	8,777	12,482
Mansfield, ...	710,584	95,032	287,046
Marblehead, ...	875,100	295,150	356,934
Merrimac, ...	196,425	40,345	117,413
Middleborough, ...	407,650	42,304	235,746
Middleton, ...	6,210	2,400	1,888
North Attleborough, ...	690,320	102,790	386,607
Norwood, ...	1,516,600	146,685	991,883
Peabody, ...	- ¹	- ¹	1,096,500
Princeton, ...	31,598	14,522	7,806
Reading, ...	1,018,616	274,766	531,250
Rowley, ...	38,390	12,676	15,162
Shrewsbury, ...	130,980	40,540	58,567
Sterling, ...	55,752	13,812	32,530
Taunton, ...	3,652,000	590,093	2,087,602
Templeton, ...	120,175	26,495	55,520
Wakefield, ...	415,479	149,757	176,516
Wellesley, ...	639,410	152,635	361,493
West Boylston, ...	79,086	30,380	20,564
Westfield, ...	1,459,464	23,581	820,212

¹ Figures not available on account of fire.

TABLE 5. — *Connected Load Statistics.*

The following table shows the connected load for all customers, June 30, 1914: —

MUNICIPALITY.	Number of Municipal Area.	Number of Commercial Area.	Number of Municipal Incandescent.	Number of Commercial Incandescent.	Total Lighting Load in K. W.	Number of Motors.	Total Power Load in K. W.	Total Lighting and Power Load in K. W.
Ashburnham,	.	.	127	3,000	130.08	32	23.87	153.95
Belmont,	.	.	419	28,490	1,460.48	10	53.00	1,513.48
Boylston,	.	.	90	376	19.36	2	2.00	21.36
Braintree,	.	.	680	—	—	28	56.95	—
Chicopee,	.	.	172	—	—	69	673.00	—
Concord,	274	—	976	18,398	968.7	37	104.50	1,073.20
Danvers,	54	4	724	13,262	643.94	99	1,473.88	2,117.82
Georgetown,	—	—	253	1,355	64.64	14	31.50	96.14
Groton,	—	—	222	3,060	144.75	—	—	144.75
Groveland,	—	—	256	3,600	193.28	12	5.50	198.78
Hingham,	—	—	601	17,118*	855.9	38	118.00	1,024.90
Holden,	—	—	153	700	34.12	4	4.62	38.74
Holyoke,	439	107	461	192,287	8,911.51	1,023	6,076.00	14,987.51
Hudson,	2	—	463	—	575.50	56	202.00	777.50
Hull,	—	3	581	31,000	1,584.78	73	297.50	1,882.28
Ipswich,	13	—	790	—	—	—	—	—
Littleton,	—	—	101	985	44.56	6	46.00	90.56
Mansfield,	—	—	421	—	—	48	263.64	—
Marblehead,	158	1	255	—	—	89	335.50	—
Merrimac,	—	—	333	1,978	111.14	29	37.11	148.25

Middleborough,	17	11	293	16,300	690.67	83	210.00	890.67
Middleton,	-	-	55	228	12.145	1	.70	12.845
North Attleborough,	-	2	770	22,430	1,161.20	-	283.50	1,444.70
Norwood,	-	-	645	22,436	1,063.60	365	982.80	2,046.40
Peabody,	74	4	712	30,251	1,530.30	78	1,122.00	2,652.30 ⁴
Princeton,	-	-	117	- ¹	- ²	-	-	- ³
Reading,	-	-	968	20,850	1,042.65	55	154.50	1,197.15 ⁴
Rowley,	-	-	225	1,205	57.20	18	15.85	73.05
Shrewsbury,	-	-	425	7,200	322.00	54	55.95	377.95
Sterling,	-	-	65	1,475	63.88	18	73.10	136.98
Taunton,	164	33	1,346	- ¹	- ²	296	2,683.00	- ³
Templeton,	-	3	221	4,150	192.76	61	49.95	242.71
Wakefield,	-	8	541	- ¹	- ²	41	96.98	- ³
Wellesley,	-	-	983	24,972	1,280.80	31	46.00	1,326.80
West Boylston,	-	-	267	1,702	78.76	-	-	78.76
Westfield,	162	-	162	- ¹	- ²	104	531.00	- ³

¹ No record.² Incomplete.³ Also 9 electric ranges and 9 heat irons with total load of 51 k. w.⁴ Also heating devices of 21 k.f.w.⁵ Also heating devices of 411.61 k. w.

TABLE 6. — *Statistics of Lights and Customers.*

The following table shows the number of commercial lights installed, and the number of customers for each kind, on June 30, last: —

MUNICIPALITY.	Number of Customers using Commercial Arc Lights only.	Number of Customers using Commercial Incandescent Lights only.	Number of Customers using both Arc and Incandescent Lights but no Power.	Number of Customers using Electric Power only.	Number of Customers using both Light and Power.	COMMERCIAL AREA.			Number of Commercial Incandescent Carbon Lamps (50 Watt Units).	Number of Commercial Incandescent Tungsten Lamps (40 Watt Units).	Number of Enclosed Arc Lamps.
						Number.	Amperes.	Watts.			
Ashburnham,	.	162	.	3	4	.	.	.	28,490 ¹	2,500	.
Belmont,	.	1,166	.	1	9	.	.	.	.	108	.
Boylston,	.	43	.		2	.	.	.	.	.	.
Braintree,	.	197	.		68	.	.	.	.	.	274
Chicopee,	.	1,362	.	8	47	.	.	.	.	.	.
Concord,	.	740	.	2	83	.	.	.	18,398 ¹	11,562	58
Danvers,	.	1,149	.	1	71	4	6.6	528	1,700	1,343	.
Georgetown,	.	108	.	4	7	.	.	.	12	1,935	.
Groton,	.	100	.	1	2	.	.	.	1,125	3,000	.
Groveland,	.	145	.		5	.	.	.	17,118 ¹	700	.
Hingham,	.	720	.		26	.	.	.	91,595	100,692	568
Holden,	.	.	145	2	2	117	6	500	31,000 ¹	.	2
Holyoke,	.	4,242	25	48	234	.	.	.	.	.	13
Hudson,	.	601	.	6	28	.	.	.	10	975	.
Hull,	.	1,577	.		84	.	.	.	.	.	159
Ipswich,	.	451	.		.	.	.	.	1,206	772	28
Littleton,	.	73	.		1	.	.	.	.	10,300	.
Mansfield,	.	463	.	7	38 ²	1	4	500	.	228	.
Marblehead,	.	1,264	.	3	52	.	.	.	.	.	.
Merrimac,	.	131	.	3	8	11	5	500	.	.	.
Middleborough,	.	553	2	6	25	.	.	.	.	.	.
Middleton.	.	.		22	1	.	.	.	.	.	.

North Attleborough,	797	2	5	33	2	6	600	22,430 ¹	—	2
Norwood,	1,000	1	2	18	—	—	—	12,773	9,663	1
Peabody,	1,182	2	91	—	4	6	500	26,054	4,197	78
Princeton,	44	—	2	3	—	—	—	—	—	—
Reading,	1,268	—	7	55	—	—	—	15,262	5,588	—
Rowley,	58	—	2	11	—	—	—	—	1,205	—
Shrewsbury,	270	—	2	52	—	—	—	1,700	5,500	—
Sterling,	70	—	2	9	—	—	—	—	1,475	—
Taunton,	932	5	24	86	22	6	475	—	—	207
					11	7.5	560			
Templeton,	181	—	12	42	1	14	3,000	1,150	3,000	3
					1	5	550			
Wakefield,	606	—	1	32	6	6	690	—	—	8
Wellesley,	788	—	—	—	2	5	550	—	—	—
West Boylston,	100	—	5	18	—	10	1,100	23,147	1,825	—
Westfield,	704	—	41	70	—	—	—	—	1,702	—
					—	—	—	—	—	162

* And heat.

* No record.

* Includes 40 watt tungsten lamps.

TABLE 7. — *Gas Plant Statistics.*

The following tables exhibit data of interest concerning these plants and their operations: —

For the Year ending June 30, 1914.

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
Daily capacity of works (feet), . . .	1,950,000	125,000	350,000	225,000
Greatest output (feet), . . .	767,654	— ¹	169,000	169,800
Date of same, . . .	Dec. 24	— ¹	July 3	Jan. 1
Least output (feet), . . .	425,714	— ¹	81,000	56,900
Date of same, . . .	Nov. 24	— ¹	Feb. 27	July 6
Gas made (feet), year ending June 30, 1914, . . .	211,204,674	3,984,060	43,428,000	45,783,100
Gas made (feet), year ending June 30, 1913, . . .	214,834,000	3,248,700	41,505,000	43,424,400
Gas sold by meter (feet), year ending June 30, 1914, . . .	193,198,600	3,281,700	31,437,400	43,991,100
Gas sold by meter (feet), year ending June 30, 1913, . . .	186,045,200	2,504,800	28,588,400	41,797,000
Gas supplied to public buildings (feet), year ending June 30, 1914, . . .	1,185,900	24,100	180,000	108,600
Gas sold to other plants June 30, 1914 (feet), . . .	—	—	—	—
Gas sold to other plants June 30, 1913 (feet), . . .	—	—	1,312,500	—
Gas used at works and offices (feet), year ending June 30, 1914, . . .	724,700	98,200	176,800	347,100
Gas unaccounted for (feet), year ending June 30, 1914, . . .	16,283,091	589,060	11,626,700	1,510,910
Percentage unaccounted for, 1914, . . .	7.71	14.80	26.77	3.30
Percentage unaccounted for, 1913, . . .	12.64	19.14	27.42	2.64
Total sales of gas 1913-14 (feet), . .	194,384,500	3,305,800	31,617,500	44,099,700
Increase over 1912-13 (per cent.), . .	3.27	30.51	5.15	5.14
Gas sold per mile of main (feet), . .	3,506,520	387,364	886,820	1,701,459
Gas unaccounted for per mile of main (feet), . . .	295,535	69,024	326,110	58,294
Number of consumers per mile of main, . . .	235.8	37.6	54.9	99.9
Gas sold per consumer (feet), . . .	14,869	10,223	16,072	16,985
Gas materials used, . . .	— ²	— ³	— ⁴	—
Fuel used, . . .	— ⁵	— ⁶	— ⁷	— ⁸

¹ No record.

² Oil, 669,413 gallons; bensol, 5,596 gallons.

³ Fuel oil, 32,447 gallons.

⁴ Fuel oil, 46,659 gallons.

⁵ Coal, 8,806 tons; coke, 2,306 tons.

⁶ Coal, 65½ tons; coke, 162½ tons.

⁷ Gas coal, 3,524 tons; coke, 256¼ tons.

⁸ Gas coal, 4,200½ tons.

TABLE 8. — *Street Mains and Meters.**Street Mains. — Length in Feet, of Each Size, June 30, 1914.*

	Holyoke.	Middle-borough.	Wakefield.	Westfield.
One inch, ...	1,441	—	14,269	—
One and one-quarter inch, ...	4,765	50	11,918	375
One and one-half inch, ...	2,485	165	26,011	913
Two inch, ...	10,335	333	42,522	6,025
Two and one-half inch, ...	380	—	338	—
Three inch, ...	71,245	13,685	25,268	69,151
Four inch, ...	95,951	25,371	29,634	45,317
Six inch, ...	59,841	2,231	13,106	10,295
Eight inch, ...	26,976	3,225	—	3,053
Ten inch, ...	—	—	2,600	—
Twelve inch, ...	10,475	—	—	1,722
Fifteen inch, ...	440	—	—	—
Sixteen inch, ...	6,578	—	—	—
Total length, ...	290,912	45,060	188,246 ¹	136,851
Length in miles and feet, { miles, ...	55	8	35	25
{ feet, ...	512	2,820	3,446	4,851
Increase during year (feet), ...	4,403	13,131	22,826	4,860

Meters. — Number of Each, June 30, 1914.

Two light, ...	—	—	9	—
Three light, ...	12,457	123	1,731	1,888
Five light, ...	183	186	174	613
Ten light, ...	181	5	17	52
Twenty light, ...	69	5	12	12
Thirty light, ...	51	1	4	11
Thirty-five light, ...	—	—	1	—
Forty light, ...	—	—	—	7
Forty-five light, ...	17	—	1	3
Fifty light, ...	2	1	4	1
Sixty light, ...	11	—	—	1
Eighty light, ...	6	—	—	2
One hundred light, ...	7	—	1	—
One hundred and fifty light, ...	4	—	1	—
Two hundred light, ...	4	—	1	—
Three hundred light, ...	1	—	—	—
Total number in use June 30, 1914, ...	12,993	321	1,956	2,590
Increase during year, ...	242	69	172	172

¹ Includes 22,580 feet three-quarter-inch main.

APPENDIX G. — ABSTRACTS OF ACCIDENTS.

In accordance with section 39 of chapter 121 of the Revised Laws, the Board herewith presents abstracts of the cases reported resulting in death or bodily injury from gas and electricity manufactured and sold during the year 1914.

GAS.

Fatal Cases.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Jan. 6	Nicholas C. Handyside,	45	Charlestown: 69 Russell Street, .	Mixed, .	Gas inhaled through rubber tube attached to open burner; suicide.
10	Norman T. Laroque,	45	Winthrop: 21 Hawthorne Avenue, .	Mixed, .	Five burners in gas stove left open; accidental.
12	John Thornber,	40	Boston: 147 Warren Avenue, .	Mixed, .	Burner to gas radiator left open; accidental.
12	Mrs. Archie E. Perkins,	47	Fitchburg: 98 Day Street, .	Mixed, .	Burner left open; suicide and homicide.
12	Dorothy Perkins,	10		Mixed, .	Gas escaping from tube connected with heater; accidental.
12	Thomas F. Brennan,	70	Boston: 9 Allston Street, .	Mixed, .	Burner left open; suicide.
12	John Larkin, .	30	Boston: 108 Merimac Street, .	Mixed, .	Clothing ignited from flame from gas stove; woman died as result of burns.
13	Helen D. Porter,	-	Northampton: 12 Green Street, .	Mixed, .	Gas leaked from tube connecting radiator with burner.
14	W. H. H. Safford,	75	Lowell: 48 Roper Street, .	Mixed, .	Gas escaping from defective radiator.
15	George F. Clough,	46	Haverhill: Y. M. C. A. Building, 75 Main Street.	Water, .	Burner left open; accidental.
15	Charles H. Foote,	60	Haverhill: 15 Washington Avenue, .	Water, .	

15	Harry Scooley, .	35	Boston: 1 Decatur Street, .	Mixed, .	Gas escaping from two burners of gas stove, other burners being lighted.
15	Michael Goode, .	70	Boston: 6 Rockingham Place, .	Mixed, .	Gas poisoning contributory cause of death; accidental.
18	Antonio Liacoupoulas, .	25	Boston: 80 Myrtle Street, .	Mixed, .	Burner of gas stove left open.
18	George Edgerton, .	65	Springfield: Rescue Home, Willow Street, .	Mixed, .	Burner left open; suicide.
18	Jane Peel, .	80	Fall River: 640 Woodman Street, .	Water, .	Burner left open; accidental.
21	Helen J. Twibell, .	27	Boston: 257 Ashland Street, .	Mixed, .	Burner of gas heater in bathroom left open; suicide.
21	Joseph Curry, .	51	New Bedford: 208 Acushnet Avenue, .	Mixed, .	Burners of gas range left open; suicide.
23	Thomas H. Gardiner, .	65	Boston: 36 Carver Street, .	Mixed, .	Gas escaped from tube connecting stove and gas fixture.
24	David A. Woodman, .	63	South Boston: 184 West First Street, .	Mixed, .	Gas escaping from rubber tubes connecting with two gas stoves.
26	George Hughes, .	56	Fall River: 157 Pond Street, .	Water, .	Burner of gas stove and jet left open; suicide.
26	Emily M. Kingsley, .	50	Taunton: 41 Lawrence Street, .	Coal, .	Inhaled gas through rubber tube; suicide.
30	John Flanagan, .	55	Fall River: 178 Fifth Street, .	Water, .	Burner of light and gas stove left open; suicide.
31	Harry Taylor, .	36	Fall River: 143 North Seventh Street, .	Water, .	Gas-cock to burner loose, gas escaped.
Feb. 3	Annie Bartlett, .	25	Dorchester: 10 Virginia Street, .	Mixed, .	Inhaled gas through rubber tube attached to open burner.
4	George Ormerod, .	65	Fall River: 189 Middle Street, .	Water, .	Burners left open; suicide.
7	Morris Fishman, .	20	South Boston: 179 West Ninth Street, .	Mixed, .	Burner left open; suicide.
14	Paul Rossier, .	30	Lowell: 47 Hurd Street, .	Mixed, .	Turned on one burner when turning out another.
15	Joseph De Mol, .	32	South Boston: 186 L Street, .	Mixed, .	Burner left open; accidental.
17	Thomas Moore, .	64	Boston: 1581 Washington Street, .	Mixed, .	Gas escaped from a temporary fixture, which had no device for shutting it off.
17	Margaret Moore Reardon, .	75			

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Feb. 18	John D. Casey,	53	Springfield: 103 Alden Street,	Mixed.	Burner left open; suicide.
19	Maxime Derozier,	68	New Bedford: 26 Adams Street,	Mixed.	Burner left open; accidental.
21	Frances McGrath,	50	Boston: 1358 Dorchester Avenue,	Mixed.	Fatally burned; clothes caught fire from a gas stove.
22	Ida Stark,	22	Boston: 22 Rose Street,	Mixed.	Burner left open; accidental.
22	William Hayden,	55	Boston: 375 Tremont Street,	Mixed.	Inhaled gas through rubber tube.
22	Max Yelovich,	-	Pittsfield: 274 Bradford Street,	Mixed.	Gas escaped into room from open burner when money was placed in prepayment meter.
23	Georgianna LeBlanc,	40	} Fall River: 48 Pleasant Street,	Water.	Burner to heater left open; accidental.
23	Odilon Carreau,	40			
24	James Williams,	-	Springfield: 117 Main Street,	Mixed.	Burner left open; accidental.
Mar. 1	Marion R. Taylor,	28	Boston: 42 Rosedale Street,	Mixed.	Burner left open; suicide.
2	James McGovern,	45	New Bedford: 850 South First Street,	Mixed.	Burner left open; suicide.
2	Henry L. Leonard,	26	Lowell: lunch cart at 48 Thorndike Street.	Mixed.	Burners left open; suicide.
3	John Lefebvre,	-	New Bedford: 1672 Acushnet Avenue,	Mixed.	Burner left open; accidental.
3	James Pollard,	51	Chelsea: 14 Wharf Street,	Mixed.	Burner left open; suicide.
6	Helen P. Gilman,	45	Medford: 228 Main Street,	Mixed.	Turned on gas in radiator; suicide.
6	Stephen A. Pope,	57	Dorchester: 8 Butler Street,	Mixed.	Inhaled gas through rubber tube.

8	Harry Peterson,	40	Roxbury: 287 Warren Street,	Mixed,	Burner left open; suicide.
8	Henrietta Wunsch,	23	Holyoke: 15 East Street,	Mixed,	Burners left open; suicide.
8	Fred L. Boudreau,	-	Lynn: 17 Astor Street,	Mixed,	Inhaled gas through rubber tube; suicide.
11	William Lewis,	45	Boston: 57 Clarendon Street,	Mixed,	Inhaled gas through rubber tube; suicide.
11	Emma Wilkinson,	63	Fall River: 82 Roper Street,	Water,	Burner left open; suicide.
13	Peter Shanahan,	62	Brockton: 417 Crescent Street,	Mixed,	Burner left open; suicide.
14	James Darcy,	70	Boston: 1220 Washington Street,	Mixed,	Burner left partly open; accidental.
15	Theresa A. Farren,	50	East Boston: 464 Sumner Street,	Mixed,	Fatally burned; was lighting a gas lamp and set fire to her clothes.
17	John Welch,	37	Adams: 42 Center Street,	Mixed,	Burners to gas range left open; suicide.
19	Amelia Hinckley,	79	New Bedford: 1 Park Place,	Mixed,	Turned off gas and turned it on again; accidental.
27	Margaret Paris,	50	Boston: 8 Bowdoin Street,	Mixed,	Burner left open; accidental.
28	William Pickering,	62	} Fall River: 1681 North Main Street,	Water,	Burner to gas stove left open; accidental.
28	Susanna Pickering,	62		Water,	Burner left open; suicide.
31	Clouden Witter,	-	Fall River: 680 Third Street,	Mixed,	Burner left open; accidental.
31	Rohar Calicbio,	16	East Boston: 297 Sumner Street,	Mixed,	Inhaled gas through rubber tube.
2	George L. Clain,	45	Worcester: 974 Pleasant Street,	Mixed,	Burner left open; suicide.
4	Lillian Comon,	20	Malden: 88 Harvard Street,	Mixed,	Burner left open; accidental.
4	William Grolz,	50	New Bedford: 1024 Purchase Street,	Mixed,	Fatally burned; dress caught fire from lighted hot plate on floor.
6	Fannie A. Greenwood,	19	Malden: 16 Holyoke Street,	Mixed,	

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Apr. 6	David Beets, . . .	55	Boston: 14 Decatur Street, . . .	Mixed, .	Burners left open; suicide.
6	David Sheehan, . . .	50	Lowell: 545 Middlesex Street, . . .	Mixed, .	Burner left open; suicide.
6	Alvah T. Hill, . . .	54	Charlestown: 96 Elm Street, . . .	Mixed, .	Inhaled gas through rubber tube; suicide.
7	Guisepppe Leana, . . .	45	Roxbury: 34 Cunard Street, . . .	Mixed, .	Gas escaped from an open burner from which a rubber tube had become detached.
7	Vincenzia Leana, . . .	40		Mixed, .	Burners left open; suicide.
7	Charles H. Miller, . . .	64	Dedham: 365 High Street, . . .	Mixed, .	Burners left open; accidental.
7	Mary Sullivan, . . .	65	Roxbury: 8 Worthington Street, . . .	Mixed, .	Burner left open; suicide.
8	James Sudsbury, . . .	38	Boston: 54 North Street, . . .	Mixed, .	Burner left open; accidental.
11	Edward E. Sanborn, . . .	65	Brockton: 1003 Main Street, . . .	Mixed, .	Burners to gas stove left open; suicide.
11	Joseph Lane, . . .	26	New Bedford: 53 Bowditch Street, . . .	Mixed, .	Burner left open; accidental.
11	Don Sing, . . .	28	Boston: 90 Harrison Avenue, . . .	Mixed, .	Gas escaping from burner from which tube leading to gas stove had become disconnected.
11	Merton D. Staples, . . .	42	Springfield: 505 Worthington Street, . . .	Mixed, .	Burners of gas stove left open; suicide.
12	George W. Baker, . . .	40	New Bedford: 8 Seneca Street, . . .	Mixed, .	Burner left open; accidental.
13	William Meiggs, . . .	25	Boston: 175 Court Street, . . .	Mixed, .	Burner left open; suicide.
17	Michael Moran, . . .	-	Waltham: 81 Maple Street, . . .	Mixed, .	Burner left open; suicide.
18	Margaret Sullivan, . . .	21	Fall River: 306 Tremont Street, . . .	Water, .	Burner left open; suicide.

19	Herbert Main, . . .	21	North Adams: Mansion House, . .	Mixed, .	Burner left open; suicide.
24	William P. Hogg, . .	65	Somerville: 157 Hudson Street, . .	Mixed, .	Inhaled gas through rubber tube attached to burner.
28	Jesse Wallace, . . .	-	Fall River: 128 Mt. Pleasant Street,	Water, .	Burner left open; suicide.
May 2	Gerhard O. Rasmussen, .	81	Malden: 52 North Milton Street,	Mixed, .	Burner left open; accidental.
6	Frank B. Chipman, . .	60	Boston: 7 Revere Place, . . .	Mixed, .	Gas leaking from pipe connections; accidental.
6	Alice E. Judge, . . .	34	Dorchester: 23 Dyer Street,	Mixed, .	Inhaled gas through rubber tube.
6	Mary E. Crowley, . . .	51	East Boston: 121 Trenton Street,	Mixed, .	Burner left open; suicide.
6	James W. Thompson, . .	68	New Bedford: 170 Merrimac Street,	Mixed, .	Burner left open; accidental.
6	Darius Pierce, . . .	77	Haverhill: 132 Main Street, . . .	Water, .	Burners of gas radiator leaking; accidental.
10	Maxime Vittal, . . .	-	Fall River: 9 North Main Street,	Mixed, .	Burner left open; accidental.
11	Phoebe Boissonneau, . .	50	Fitchburg: 37 Newton Place, . . .	Mixed, .	Burners to gas stove left open; suicide.
13	Solon Handy, . . .	38	Haverhill: 17 Orchard Street,	Water, .	Burner left open; accidental.
14	Mary Griffin, . . .	24	Boston: 1222 Washington Street,	Mixed, .	Inhaled gas through rubber tube.
16	Manley A. Kindred, . .	58	Worcester: 41 Pleasant Street, . .	Mixed, .	Burners left open; suicide.
20	James Little, . . .	-	Lynn: 19 Rockway Street,	Mixed, .	Inhaled gas through rubber tube.
20	Julian Logan, . . .	19	Boston: 34 Northampton Street,	Mixed, .	Burner left open; accidental.
25	Abby Germain, . . .	32	Arlington: 20 Jason Street,	Mixed, .	Tube disconnected from heater and gas turned on; suicide.
26	James W. French, . . .	68	Fall River: 31 Slater Street,	Mixed, .	Burners left open; suicide.
27	Sarah Grover, . . .	54	Boston: 200 South Huntington Avenue,	Mixed, .	Burner left partly open; accidental.
31	Edwin Shuloff, . . .	60	Boston: 48 Union Park, . . .	Mixed, .	Burner to gas heater left open; accidental.

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
June 1	John Sheehan, .	75	Fitchburg: 1 Canton Street, .	Mixed, .	Burners of range left open; accidental.
4	James Scott, .	60	South Boston: 187 West Seventh Street.	Mixed, .	Burner left open; suicide.
10	William E. Simard, .	55	Boston: 201 Clarendon Street, .	Mixed, .	Inhaled gas through rubber tube.
12	William Geer, .	70	Haverhill: 15 Pecker Street, .	Water, .	Inhaled gas through rubber tube.
12	J. Warren Davis, .	34	Taunton: 27 Tremont Street, .	Coal, .	Inhaled gas, first covering his head and gas jet with a tub.
14	Louise M. Ham, .	47	Gloucester: 22 Addison Street, .	Mixed, .	Burner left open; suicide.
17	Herbert H. Ring, .	51	Boston: 3 Bowdoin Street, .	Mixed, .	Inhaled gas through rubber tube.
21	William D. Burns, .	43	} New Bedford: 35 Sidney Street, .	Mixed, .	Burner left partly open; accidental.
21	William D. Burns, .	12		Mixed, .	Inhaled gas through rubber tube.
21	Henry L. Bray, .	50	Lynn: 40 Market Street, .	Mixed, .	Burner left open; accidental.
28	Annie Russell, .	30	Somerville: 55 Oak Street, .	Mixed, .	Inhaled gas through rubber tube.
28	Annie Thompson, .	35	Greenfield: 16 Garfield Street, .	Water, .	Burners left open; suicide.
29	George M. Bell, .	65	Boston: 35 Temple Street, .	Mixed, .	Burner to gas range left open; accidental.
July 4	Ellen Cave, .	60	Fall River: 1505 Stafford Road, .	Mixed, .	Burner left open; accidental.
7	Edmund Dick, .	40	New Bedford: North Front and Beetle Streets.	Mixed, .	Burner left open; suicide.
9	Annie Kneeland, .	50	Haverhill: 9 Kent Street, .	Water, .	

10	Samuel Bornstein,	65	Lynn: 145 Blossom Street,	Mixed,	Inhaled gas through rubber tube.
11	Charles Cobb,	65	Charlestown: 41 Russell Street,	Mixed,	Inhaled gas through rubber tube.
12	Eugenia F. Newsholme,	32	Methuen: 171 Oakland Avenue,	Mixed,	Burner left open; suicide.
12	Ellen Healy,	55	Worcester: 5 Blake Street,	Mixed,	Burned by flames from a gas stove.
13	John S. Read,	55	Fall River: 1095 Davol Street,	Mixed,	Burner left open; suicide.
14	Ernest L. Carr,	40	Melrose: 17 Orient Avenue,	Mixed,	Burners left open; suicide.
14	James Platt,	69	New Bedford: 275 Shaw Street,	Mixed,	Burner left open; suicide.
15	Delia Williams,	22	Worcester: 132 Vernon Street,	Mixed,	Burner left open; accidental.
15	Walter A. Lawrence,	30	Athol: 538 South Street,	Water,	Burners left open; suicide.
17	John J. Hubley,	65	Lynn: 151 South Street,	Mixed,	Burners to gas stove left open; suicide.
28	Maud C. Stockwell,	38	Melrose: 228 Main Street,	Mixed,	Burners left open; suicide.
30	Susan B. Bunce,	40	Haverhill: 13 Kent Street,	Water,	Burner left open; suicide.
Aug. 10	Annie F. Babcock,	24	Natick: 5 Forest Avenue,	Water,	Burner to gas stove left open; suicide.
16	Giuseppe Zona,	20	} Worcester: 5 Lyons Street,	Mixed,	Gas blown out by wind.
16	Batisto Martello,	53			
18	Amelia Warmunde,	45	Boston: 15 Edge Hill Street,	Mixed,	Burner left open; accidental.
21	Rodney Barnaby,	61	Malden: 71 Summer Street,	Mixed,	Inhaled gas through rubber tube.
22	Hattie Pike,	52	Roxbury: 484 Blue Hill Avenue,	Mixed,	Inhaled gas through rubber tube.
25	Philip Leff,	40	Chelsea: 110 Park Street,	Mixed,	Inhaled gas through rubber tube.
26	Eben Files,	66	Chelmsford Centre: Bridge Street,	Mixed,	Burner left open; suicide.

Fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Aug. 26	Charles P. Anthony.	34	Haverhill: 9 Upland Avenue.	Water.	Water on heater boiled over, extinguishing flame, and gas escaped.
31	Fred Eastwood.	58	New Bedford: 382 North Front Street.	Mixed.	Inhaled gas through rubber tube.
Sept. 1	Oscar A. Wiley.	69	Dorchester: 3 Dracut Street.	Mixed.	Inhaled gas through rubber tube.
5	Frank S. Russell.	-	Springfield: 58 Grand Street.	Mixed.	Burner left open; suicide.
7	Mary Doyle.	38	Boston: 898 Washington Street.	Mixed.	Burner left open; suicide.
8	Edward Walsh.	57	Boston: 29 Temple Place.	Mixed.	Burner left open; suicide.
10	Knott H. Pedrick.	64	Swampscott: 410 Humphrey Street.	Mixed.	Inhaled gas through rubber tube.
11	Henry B. Thompson.	41	Haverhill: 4 Nineteenth Avenue.	Water.	Burner left open and tip removed; suicide.
12	Adolph Reinhold.	42	Boston: 21 Fairfield Street.	Mixed.	Burner left open; probable suicide.
16	George H. Whipple.	77	New Bedford: 1442 Pleasant Street.	Mixed.	Burner left open; suicide.
18	Pitts E. Howes.	61	Dorchester: 703 Washington Street.	Mixed.	Burners of gas heater left open; suicide.
18	Mrs. Joseph LaChance.	41	Dudley: Central Avenue.	Water.	Burners of gas stove left open; accidental.
20-21	Frederic W. Locke.	67	Chelsea: 677 Broadway.	Mixed.	Inhaled gas through rubber tube.
29	Emma C. Morrison.	28	Roxbury: 39 Blue Hill Avenue.	Mixed.	Burner left open; accidental.
Oct. 5	William Robertson.	46	Springfield: 180 Hancock Street.	Mixed.	Burner left open; suicide.
7	Frank S. Bliffins.	54	Fall River: 147 Baker Street.	Mixed.	Burner left open; suicide.

8	Margaret Finneran, .	-	Brookline: 29 Park Street, .	Mixed, .	Gas escaped from range.
11	J. Frank Brooks, .	60	Boston: 181 Hanover Street, .	Mixed, .	Burner left open; probably suicide.
11	Thomas McEneny, .	36	Boston: 214 Shawmut Avenue, .	Mixed, .	Burner left open; suicide.
16	John A. Krieger, .	43	Brookline: 70 University Road, .	Mixed, .	Burners left open; suicide.
18	W. C. French, .	45	New Bedford: 1051 Purchase Street, .	Mixed, .	Burner left open; suicide.
21	Alfred W. Ulven, .	72	Revere: 779 Ocean Avenue, .	Mixed, .	Burner left open; accidental.
25	Nellie Mitchell, .	-	Lynn: 57 Sheridan Street, .	Mixed, .	Burner left open; suicide.
25	Thomas Ahern, .	-	Salem: 104 Essex Street, . . .	Mixed, .	Gas escaped from leaking tube.
26	John Ryan, .	58	Holyoke: 325 High Street, .	Mixed, .	Valve in pipe leading to stove left open.
28	William Fegan, .	67	Haverhill: 27 Washington Street, .	Water, .	Burner left open; suicide.
29	Margaret Dunphy, .	30	Boston: 5 Julian Street, .	Mixed, .	Burner left open; suicide.
29	Benjamin Harrison, .	-	Lowell: 56 Royal Street, . . .	Mixed, .	Inhaled gas through rubber tube.
30	Anna Ottosen, .	50	Jamaica Plain: 25 Boynton Street, .	Mixed, .	Burner left open; suicide.
Nov. 1	P. Pearson, .	45	Boston: 925 Washington Street, .	Mixed, .	Burner left open; probably suicide.
2	Thomas F. Minns, .	20	Hudson: 154 Main Street, .	Water, .	Air of room was exhausted by burning gas in water heater.
3	Oscar Horiagian, .	43	East Saugus: 11 Bates Street, .	Mixed, .	Gas jet removed, enabling gas to flow into room; suicide.
6	Emiliano Orozco, .	35	Boston: 28 Prince Street, . . .	Mixed, .	Burner left open; accidental.
6	Richard Johnson, .	62	Springfield: 527 Plainfield Street, .	Mixed, .	Neglected to turn off gas when disconnecting a gas stove.
7	Margaret Bamford, .	63	Lowell: 64 Central Street, .	Mixed, .	Fatally burned by flames from gas stove.
10	Margaret Hartman, .	81	Lawrence: 243 South Union Street, .	Mixed, .	Tube leading to gas plate disconnected.

Fatal Cases — Concluded.

Data.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Nov. 15	George Reed, . . .	50	New Bedford: Hotel Waverly, . .	Mixed, .	Burner left open; suicide.
15	Louis Lacasse, . . .	51	Lawrence: 489 Common Street, .	Mixed, .	Burner left open; accidental.
18	Michael La Breche, . .	60	Springfield: 16 Melrose Street, .	Mixed, .	Gas escaped from leaky tube connecting gas stove.
20	John F. Bonanno, . . .	21	East Boston: 958 Saratoga Street, .	Mixed, .	Inhaled gas through rubber tube.
20	Frederick Marco, . . .	24	Boston: 75 Waltham Street, . .	Mixed, .	Burner left partly open; accidental.
21	Amandus S. Peterson, .	44	Worcester: 421 Main Street, . .	Mixed, .	Inhaled gas through rubber tube.
21	Lucy R. Vatterlin, . .	-	Salem: 16 Dearborn Street, . .	Mixed, .	Burner left partly open; accidental.
22	Christo N. Mangelaf, .	38	Boston: 35 Kneeland Street, . .	Mixed, .	Gas escaped from heater; accidental.
25	Jennie D. Onions, . . .	31	Boston: 13 Hancock Street, . .	Mixed, .	Inhaled gas through rubber tube.
26	"Reardon," . . .	-	Boston: 1200 Washington Street, .	Mixed, .	Burner left open; accidental.
26	George Courteau, . . .	60	Worcester: 1 Eden Street, . .	Mixed, .	Burner left open; accidental.
30	Elizabeth Clark, . . .	40	Boston: 20 East Brookline Street, .	Mixed, .	Inhaled gas through rubber tube.
Dec. 3	Morris Tannenbaum, .	28	Boston: 76 Green Street, . .	Mixed, .	Burner left open; accidental.
7	Catherine Wefers, . . .	69	Lawrence: 103 Saratoga Street, .	Mixed, .	Burner left partly open; accidental.
9	William D. Kenney, . .	44	New Bedford: 1166 Acushnet Avenue, .	Mixed, .	Burner left open; accidental.
10	David Lerner, . . .	23	Worcester: 2 Blake Street, . .	Mixed, .	Burner left open; suicide.

11	Ira Jonah, . . .	43	Boston: 1486 Washington Street, .	Mixed, .	Inhaled gas through rubber tube.
11	Henry R. Lowe, . . .	77	Haverhill: 113 Water Street, .	Water, .	Burner left open; suicide.
12	Mary L. Bartlett, . . .	73	Haverhill: 32 How Street, .	Water, .	Gas escaped from defective tubing of a heater.
12	Henry W. Eaton, . . .	-	Lynn: 66 Lewis Street, . . .	Mixed, .	Burner left open; suicide.
17	Lucy Smith, . . .	45	Worcester: 77 Downing Street, .	Mixed, .	Inhaled gas through rubber tube.
18	Isabelle M. Winkley, . . .	53	Somerville: 35 Temple Street, .	Mixed, .	Put her head in gas oven and turned on gas.
20	Eric Gustafson, . . .	26	East Boston: 111 Webster Street, .	Mixed, .	Burner left open; suicide.
20	Alfred F. Sears, . . .	60	Boston: 683 Massachusetts Avenue, .	Mixed, .	Burner left open; suicide.
24	Manuel Lopes, . . .	30	Roxbury: 80 Windsor Street, .	Mixed, .	Burner left open; suicide.
27	John Nevulis, . . .	50	} South Boston: 244 D Street, .	Mixed, .	Burner left open; accidental.
27	Petronella Nevulis, . . .	45			
27	Pierre Forland, . . .	42	} New Bedford: 1814 Acushnet Avenue, .	Mixed, .	Burner left open; accidental.
27	Napoleon Lethere, . . .	28			
27	Manuel Sylvia, . . .	45	New Bedford: 206 Dartmouth Street, .	Mixed, .	Burners of gas stove left open; accidental.
28	John Downs, . . .	65	Lynn: 32 Tremont Street, . . .	Mixed, .	Burner to gas flat left open; accidental.
29	Margaret Osborne, . . .	51	} Springfield: 72 Pynchon Street, .	Mixed, .	Burner to gas stove left open; accidental.
29	Josephine Joyce, . . .	-			
29	James Mahoney, . . .	53	Neponset: 88 Walnut Street, . . .	Mixed, .	Burner to heater left open; suicide.
29	Mary B. Cook, . . .	75			

Dec.

Non-fatal Cases.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Jan. 1	Joseph Baisen, . . .	18	Malden: 398 Bryant Street, . . .	Mixed, . . .	Burner left open and gas escaped through it from prepayment meter; accidental.
1	Benjamin Baisen, . . .	6			
3	Mrs. Sherman G. Chamberlain.	-	New Bedford: 79 Pierce Street, . . .	Mixed, . . .	Gas escaped from open burner on stove. Woman's sense of smell deficient.
3	James McAfee, . . .	-	New Bedford: Acushnet Avenue near Elm Street.	Mixed, . . .	Burner left open; attempted suicide.
6	William Rappold, . . .	54	Charlestown: 4 Sever Street, . . .	Mixed, . . .	Gas inhaled through rubber tube attached to open burner; attempted suicide.
6	Joseph A. Morrill, . . .	21	Haverhill: 68 Winter Street, . . .	Water, . . .	Burners left open; attempted suicide.
8	Martin King, . . .	18	Haverhill: 120 Emerson Street, . . .	Water, . . .	Burner left open; attempted suicide.
9	Mrs. S. A. Lambert, . . .	-	Revere: 181 Shirley Avenue, . . .	Mixed, . . .	Overcome by gas escaping from main in street.
9	Edward Burns, . . .	-	Lawrence: 621 Essex Street, . . .	Mixed, . . .	Inhaled gas through rubber tube attached to open burner; attempted suicide.
11	Joseph Allard, . . .	-	Lynn: 170 Chestnut Street, . . .	Mixed, . . .	Inhaled gas through rubber tube attached to open burner; attempted suicide.
11	Mrs. Joseph Allard, . . .	-	Lynn: 158A Chestnut Street, . . .	Mixed, . . .	Burner left open.
11	Louis Gardner, . . .	-	Fitchburg: Main Street, opposite Rollstone Street.	Mixed, . . .	Partially overcome by gas escaping into manhole; company employee.
13	Nelson Moore, . . .	-	Pittsfield: Gas company's purifying house.	Mixed, . . .	Overcome by escaping gas from purifying boxes; company employees.
13	Petro Orni, . . .	-			
13	Thomas Walsh, . . .	-	Worcester: 3 Ledge Street, . . .	Mixed, . . .	Gas blown out by wind.
13	Charles Mickewitz, . . .	45			

14	Jacob Wornock,	.	25	Boston: 46 Leverett Street,	.	Mixed,	Inhaled gas through tube attached to open burner; attempted suicide.
15	Rosario Jarvis,	.	20	New Bedford: 1042 Acushnet Avenue,	.	Mixed,	Burner of gas stove left open; accidental.
15	George Moss,	.	69	} New Bedford: 109 Division Street,	.	Mixed,	Flame from gas stove burners blown out by draught of wind.
15	Mary A. Moss,	.	72		.	Mixed,	
16	John Carpenter,	.	-	} Pittsfield: Elks' Home,	.	Mixed,	Were lighting gas under automatic water heater; water had been turned on by somebody else, thus turning on gas, and there was an explosion, causing both men to be burned about face and eyes.
16	Joseph Duprey,	.	-		.	Mixed,	
17	Sarah Palets,	.	48	Boston: 338 Harrison Avenue,	.	Mixed,	Gas escaped from pipes in street, where company was making repairs.
18	Gertrude Childs,	.	-	Taunton: 36 High Street,	.	Coal,	Fumes escaped from gas heater in bathroom.
19	Helen Purtell,	.	19	Lowell: 138 Fletcher Street,	.	Mixed,	Burner left open; attempted suicide.
20	Melvin Stevens,	.	30	Lynn: 68 Central Avenue,	.	Mixed,	Wind blew out gas light.
20	Angelo Conati,	.	36	Boston: 12 Greenville Place,	.	Mixed,	Gas escaped into cellar from street. Victim entered cellar with lighted candle and received burns as the result of an explosion.
21	Harry Battey,	.	-	} Spencer: 240 Main Street,	.	Water,	Affected by gas leaking into house from street.
21	Mrs. Harry Battey,	.	-		.		
21	Earl Battey,	.	-		.		
21	Everett Battey,	.	-		.		
21	Velma Battey,	.	-		.		

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Jan. 22	Michael Hifko, . . .	—	North Adams: gas plant, . . .	Mixed, .	Removed plug from bottom of condenser and drip from pipe was ignited by flame from his lantern; burned on face and hand.
23	Henry J. Alix, . . .	—	Arlington: transformer station of Boston Elevated Railway.	Mixed, .	Gas leaked from main into manhole and traveled through a conduit to station.
23	Anthony Loftus, . . .	45	New Bedford: Front Street, . . .	Mixed, .	Slightly overcome by gas from conduit connecting an ice plant with a cold-storage plant.
24	Mrs. C. B. Owens, . . .	—	West Medford: 3 Irving Street, . . .	Mixed, .	Was lighting gas at hall jet, when drip water leaked from it and caught fire, causing slight burns.
26	Raymond F. Powers, . . .	25	Boston: 619 Tremont Street, . . .	Mixed, .	Inhaled gas through rubber tube; attempted suicide.
26	Henry Ironfield, . . .	50	Fall River: 156 Kilburn Street, . . .	Water, .	Burners left open.
27	Mrs. A. L. Russo, . . .	—	East Weymouth: Jackson Square, . . .	Water, .	Gas entered house when repairing was being done and woman slightly affected.
29	Michael Wrenn, . . .	—	Haverhill: 78 Fountain Street, . . .	Water, .	Company employee; was working on main which was broken by frost, and inhaled gas.
30	Mrs. George Snow, . . .	30	Boston: 285 Tremont Street, . . .	Mixed, .	Gas escaping from open burner; attempted suicide.
31	Herbert F. Hooper, . . .	19	Boston: 42 Anderson Street, . . .	Mixed, .	Inhaled gas through rubber tube; attempted suicide.
Feb. 1	Frank Sylvia, . . .	—	New Bedford: 103 Thompson Street, . . .	Mixed, .	Burner left open or gas blown out; accidental.
1	Mrs. Frank Sylvia, . . .	—		Mixed, .	Explosion of gas in building and this man burned about face.
2	Vincenzo Laccese, . . .	—		Mixed, .	

3	Henry L. Dole,	78	Haverhill: 16 Byron Street, Bradford District.	Water,	Gas radiator and fixture turned on but not lighted; accidental.
4	William Adams,	27	Springfield: 33 Douglas Street,	Mixed,	Inhaled gas through rubber tube.
7	Thomas Sheehan,	42	Boston: 95 Summer Street,	Mixed,	Was working on joint where gas was bagged off. The bag burst, causing the gas to blow in his face.
8	John De Costa,	-	Taunton: 36 High Street,	Coal,	Fumes escaped from gas heater.
10	Charles A. Broman,	60	Worcester: 24 Perry Street,	Mixed,	Inhaled gas through rubber tube.
12	Joseph Morrell,	63	New Bedford: 227 Union Street,	Mixed,	Burner left open; accidental.
12	Thomas J. Kelly,	33	Waltham: 465 Main Street,	Mixed,	Company employee; stayed in trench too long when repairing main and was overcome by gas.
13	Albert Nyberg,	18	Boston: 5 Champney Place,	Mixed,	Burner left open; attempted suicide.
13	Lodia Carlin,	7	Holyoke: 307 Park Street,	Mixed,	Gas leaked from unplugged pipe in cellar.
13	Vincent Carlin,	5			
13	Bronislawa Carlin,	24			
13	Clara Carlin,	15m.			
13	John Carlin,	6m.	Boston: 5 Garland Street,	Mixed,	Gas escaped from open burner when money was placed in prepayment meter.
14	Daniel Harmon,	36			
14	J. F. Bradbury,	-	Medford: corner High Street and Porterhouse Road.	Mixed,	Was testing telephone cable in a manhole and was made ill by the gas in hole.
19	James Scanlon,	21	Worcester: 130 Austin Street,	Mixed,	Was opening service and inhaled gas which made him ill.
21	Jennie Rosenberg,	24	East Boston: 28 Morris Street,	Mixed,	Burner left open; attempted suicide.
22	James C. Singleton,	38	Boston: 3 Groton Street,	Mixed,	Burner left open; attempted suicide.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Feb. 25	Michael Maher,	45	Boston: 79 Sterling Street,	Mixed,	Inhaled gas through rubber tube; attempted suicide.
27	James E. Tripp,	60	New Bedford: 394 Summer Street,	Mixed,	Inhaled gas through rubber tube; attempted suicide.
Mar. 1	Lawrence H. Callahan,	17	Roslindale: 70 Walworth Street,	Mixed,	Burners to gas stove left open; accidental.
1	William G. Campbell,	45	Boston: 21 Green Street,	Mixed,	Burner left open; attempted suicide.
2	Francis Conroy,	—	Fall River: 155 Washington Street,	Water,	Burners left open; accidental.
3	Barney Ginsberg,	17	Boston: 33 Garden Street,	Mixed,	Burners of gas stove left open; accidental.
7	Michael Ahern,	27	Boston: 21 Green Street,	Mixed,	Burner left open; accidental.
10	Erick E. Quist,	29	Worcester: 61 Everard Street,	Mixed,	Burner left open; attempted suicide.
16	Emma A. Stevens,	—	Natick: 60 North Avenue,	Coal,	Made ill by gas from leaking main.
17	Mary Duey,	38	Roxbury: 18 Southwood Street,	Mixed,	Burner left open; accidental.
17	Joseph L. Bradie,	23	West Roxbury: corner Centre and Beech Streets.	Mixed,	Company employees; were working in man-hole and were burned about their faces and hands by an explosion of gas caused by a fellow workman throwing lighted match into manhole.
17	John A. Dunn,	26		Mixed,	
19	Antony Andiso,	17	East Boston: 17 Everett Street,	Mixed,	Burner left open; attempted suicide.
21	George Hadley,	25	Somerville: 90 Marshall Street,	Mixed,	Burner left open; attempted suicide.
22	James Southworth,	63	New Bedford: 167 Richmond Street,	Mixed,	Burner left open; attempted suicide.

22	Annie Moran, . . .	45	Boston: 208 Eliot Street, . . .	Mixed, .	Burner left open; accidental.
24	Alou Augi, . . .	21	Boston: 208 Eliot Street, . . .	Mixed, .	Burner left open; accidental.
26	Theodore Crocker, . . .	68	Boston: 1200 Washington Street, . . .	Mixed, .	Burner left partly open; attempted suicide.
30	John Hambly, . . .	-	Fall River: 147 Brightman Street, . . .	Water, .	Tried to disconnect gas stove without shutting off gas.
31	William Wymond, . . .	55	Beverly: 1 Galloupe Avenue, . . .	Mixed, .	Burner left partly open; accidental.
31	Jamie Polchinsky, . . .	32	Malden: 60 Harvard Street, . . .	Mixed, .	Inhaled gas through rubber tube.
Apr. 3	Mrs. Joseph Muldoon, . . .	-	Malden: 132 Commercial Street, . . .	Mixed, .	Gas escaped through slight break in an inlet valve at company's purifying house, and fumes entered this woman's house, making her ill.
3	Arthur Young, . . .	-	Boston: Tremont Street near Hollis, . . .	Mixed, .	Company employee; overcome by gas when he entered a manhole without first ventilating it.
5	George Pappas, . . .	19	Lowell: 157 Moody Street, . . .	Mixed, .	Burner left open; accidental.
7	Josephine Calasia, . . .	19	Roxbury: 34 Cunard Street, . . .	Mixed, .	Gas escaped from open burner, from which a rubber tube had become detached. Giuseppe and Vincensia Leana fatally overcome at same time.
7	Sarah Green, . . .	-	Fall River: 237 County Street, . . .	Water, .	Burner of gas stove left open; accidental.
7	Victoria Bisson, . . .	-	Fall River: 45 Dover Street, . . .	Water, .	Burner of gas stove left open; accidental.
8	Bessie Robinson, . . .	18	Haverhill: 62 Oak Street, . . .	Water, .	Burner left open; attempted suicide.
11	Charles Lundquist, . . .	-	Brockton: 8 East Nilsson Street, . . .	Mixed, .	Burner left open; attempted suicide.
15	Isaac Lourie, . . .	-	Springfield: 21 Emery Street, . . .	Mixed, .	Burner left open; attempted suicide.
19	Adeline Souza, . . .	-	Fall River: 176 Robeson Street, . . .	Water, .	Gas escaping from wall bracket, key of which had become loosened.
22	Emma Starbird, . . .	43	Haverhill: 35 Essex Street, . . .	Water, .	Burner left open; attempted suicide.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Apr. 22	Harry J. Parker, .	-	Marblehead: Front Street, .	Mixed, .	Leak in gas main in front of house.
22	Mrs. Harry J. Parker, .	-			
22	Alice Parker, .	16			
22	Wm. E. Parker, .	-			
22	Mary Parker, .	-			
22	George Parker, .	10			
22	Mrs. Lillian Dodge, .	-	Lynn: 29 School Street, .	Mixed, .	Burner to gas stove left open; accidental.
22	Luke Dodge, .	9			
25	Frank Feero, .	38			
25	Joseph Daraba, .	-	Brockton: 38 Bunker Avenue, .	Mixed, .	Blew out the gas.
25	Robas Yokus, .	-			
28	George Raymond, .	24	Marlborough: Windsor Hotel, .	Coal, .	Burner left open; accidental.
29	George Variagianne, .	22	Boston: 177 Huntington Avenue, .	Mixed, .	Burned by explosion of gas in oven.
May 1	Charles King, .	-	Lynn: 341 Washington Street, .	Mixed, .	Burner left open; accidental.
2	Maria Rasmussen, .	79	Malden: 52 North Milton Street, .	Mixed, .	Burner left open; accidental. Gerhard O. Rasmussen fatally overcome at the same time.
3	Patrick O'Connor, .	35	Worcester: 19 Wabash Avenue, .	Mixed, .	Burners left open; accidental.

3	John Lehman, . . .	21	Boston: 83 Green Street, . . .	Mixed, . . .	Burner left open; accidental.
3	Michael Noveski, . . .	37			
4	Spiros Gianagos, . . .	27	Boston: 35 Hollis Street, . . .	Mixed, . . .	Burner left open; accidental.
5	Sarah Bennett, . . .	2‡	Pittsfield: 9 King Street, . . .	Mixed, . . .	Turned on burner of gas stove; accidental.
5	John H. McKenney, . . .	-	Lynn: Den Quarry Road and Lynnfield Street.	Mixed, . . .	Burner to gas stove left open; accidental.
6	John Ford, . . .	35	Stoneham: Elm Street, . . .	Mixed, . . .	Company employee; was taking sleeve off main in trench and was overcome by escaping gas.
13	Jesse C. Wilbur, . . .	-	Middleborough: School Street, . . .	Water, . . .	Was overcome while putting gas bag on main in order to shut off gas.
14	Hilda Lindblum, . . .	50	Malden: 13 Garden Street, . . .	Mixed, . . .	Overcome by gas from leaking meter.
14	Julius Lindblum, . . .	21			
14	Joseph Lindblum, . . .	18			
15	Margaret Vernon, . . .	60	Hyde Park: 830 River Street, . . .	Mixed, . . .	Burners left open; attempted suicide.
18	Mrs. J. H. Price, . . .	-	Brockton: 12 Carleton Street, . . .	Mixed, . . .	Burners to gas stove left open; accidental.
19	Edward Wlodyka, . . .	-	Adams: Polish club, . . .	Mixed, . . .	Valve to gas heater opened enough to allow gas to escape but not light burner; when valve was opened wide, pilot light ignited escaping gas, which flashed in man's face, injuring his eyes.
19	Edward Cadigan, . . .	49	New Bedford: 117 High Street, . . .	Mixed, . . .	Burner left open; attempted suicide.
20	Charles Walker, . . .	69	East Boston: 86 Maverick Street, . . .	Mixed, . . .	Was papering a room, and brush accidentally opened a burner, allowing gas to escape.
20	Max Levis, . . .	19	Boston: 34 Northampton Street, . . .	Mixed, . . .	Burner left partly open; accidental.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
May 25	Margaret O'Neil, . . .	57	Somerville: 7 Tower Court, . . .	Mixed, .	Burner left open; accidental.
27	Helen M. Howard, . . .	22	Boston: 62 Rutland Street, . . .	Mixed, .	Burner left open; attempted suicide.
29	James F. Bergen, . . .	40	South Boston: 131 Broadway, . . .	Mixed, .	Inhaled gas through rubber tube.
29	James Hayes, . . .	72	Brockton: 472 Main Street, . . .	Mixed, .	Burners of range and lights left open; attempted suicide.
30	Peter Laplante, . . .	—	Greenfield: Federal Street, . . .	Mixed, .	Company employee; overcome by gas while working in a trench.
June 1	George Maple, . . .	40	Worcester: 103 Salem Street, . . .	Mixed, .	Top of jet broken off, allowing escape of gas; attempted suicide.
4	Mary Cush, . . .	21	Brockton: 11 Bellevue Avenue, . . .	Mixed, .	Blew out the gas.
6	Jane Hulme, . . .	63	New Bedford: 27 Beech Street, . . .	Mixed, .	Burner to gas stove left open; accidental.
6	Joseph Renaud, . . .	69	Haverhill: 5½ Rose Street, . . .	Mixed, .	Burner left open; accidental.
10	David Coyne, . . .	29	Boston: in front of 310 Boylston Street, . . .	Mixed, .	While at work in a manhole was overcome by gas.
16	Manuel Perry, . . .	22	New Bedford: 358 South Orchard Street, . . .	Mixed, .	Burner left open; attempted suicide.
17	Miss M. A. Davis, . . .	—	Winthrop: 53 Trident Avenue, . . .	Mixed, .	Gas exploded in range and her hair was singed, eyelashes burned and eye inflamed.
21	Peter Archambeault, . . .	65	Worcester: 7 Trumbull Street, . . .	Mixed, .	Burner left open; accidental.
23	John Toomey, . . .	—	North Adams: 120 Brooklyn Street, . . .	Mixed, .	While in cellar with lighted match escaping gas was ignited and exploded, burning him on head, face and arm.
24	Mary Gross, . . .	—	Springfield: 315 Chestnut Street, . . .	Mixed, .	Inhaled gas with suicidal intent.

24	Mike Cimico,	.	.	.	Winthrop: Sunnyside and Pico avenues.	Mixed,	Company employees; were overcome by gas and heat while repairing a leaky service pipe.
24	Nicholas Birtilli,	.	.	.	Pittsfield,	Mixed,	Company employee; while making connections was overcome by gas.
25	Raphael Navarra,	.	.	.	Fall River: 266 Quequechan Street,	Mixed,	Turned on burner to gas stove with her dress.
26	Sarah A. Green,	.	.	.	Lynn: Silver Dale Camp, Sluice Pond,	Mixed,	Attempted suicide by inhaling illuminating gas.
26	Walter Wilson,	.	.	.	Worcester: 32½ Laurel Street,	Mixed,	Burner left open; attempted suicide.
27	John Nordack,	.	.	37			
July	Mrs. Lissie Bloom,	.	.	.	Lynn: 59 Vine Street.,	Mixed,	Burner left open; accidental.
6	Miss Bloom,	.	.	.			
12	William E. Shepard,	.	.	35	Haverhill: 48 Washington Avenue,	Water,	Burners left open; attempted suicide.
13	Mr. and Mrs. Moses Margeson.	.	.	—	New Bedford: 189 Hathaway Street,	Mixed,	Tube disconnected from gas range.
13	Charles Ricci,	.	.	25	Fall River: 971 Bedford Street,	Mixed,	Burner left open; attempted suicide.
14	Joseph Redman,	.	.	—	New Bedford: 183 Phillips Avenue,	Mixed,	Burner left open; attempted suicide.
15	Charles D. Robinson,	.	.	40	Haverhill: 32 How Street,	Water,	Burners left open; accidental.
24	Winifred Reavey,	.	.	—	Springfield: 70 Greenwich Street,	Mixed,	Burner left open; attempted suicide.
29	Mrs. Joseph Thomas,	.	.	55	New Bedford: 67 Mechanics Lane,	Mixed,	Burner to gas stove left open; attempted suicide.
Aug. 2	Christina Graham,	.	.	16	Haverhill: 44 Pillsbury Street,	Water,	Burner left open; attempted suicide.
6	Elizabeth Whittemore,	.	.	—	Lawrence: 173 Broadway,	Mixed,	Burner left open; attempted suicide.
7	Miranda Graham,	.	.	50	Boston: 347 Columbus Avenue,	Mixed,	Burner left open; attempted suicide.
8	Edwin S. Price,	.	.	—	Winthrop: 115 Summit Avenue,	Mixed,	Inhaled gas through rubber tube.
							Explosion caused by ignition of floating gas in oven of a range, and his hair and eyebrows were singed.

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Aug. 16	Lawrence Bernier, .	75	Haverhill: 15 Hillaide Street, .	Mixed, .	Burners left open; attempted suicide.
17	Josephine Sullivan, .	60	Boston: 35 East Newton Street, .	Mixed, .	Burner left open; accidental.
24	Robert W. Goodwin, .	42	Cambridge: 181 Rindge Avenue, .	Mixed, .	Inhaled gas through rubber tube.
27	Celestine A. Dias, .	25	Boston: 152 Shawmut Avenue, .	Mixed, .	Inhaled gas through rubber tube.
28	Mary Culley, .	28	Boston: 505 Shawmut Avenue, .	Mixed, .	Burner left open; attempted suicide.
29	Mrs. H. Berland, .	-	East Boston: 131 Walnut Street, .	Mixed, .	Gas escaped from defective hose-cock.
30	Blanche Hefron, .	34	Boston: 219 Shawmut Avenue, .	Mixed, .	Burner left open; attempted suicide.
Sept. 1	G. Morrison, .	-	Springfield: Hotel Gilmore, Main Street.	Mixed, .	Burners left open; attempted suicide.
6	Caroline G. Dunn, .	45	Roxbury: 48 Alexander Street, .	Mixed, .	Burner left open; attempted suicide.
10	Mary Noone, .	20	Boston: 50 Elmwood Street, .	Mixed, .	Burner partly open; accident.
12	J. Ravenscroft, .	-	East Boston: 294 Lexington Street, .	Mixed, .	Inhaled gas through rubber tube; attempted suicide.
14	Mary Spencer, .	-	New Bedford: 180 South Second Street.	Mixed, .	Burner left open; attempted suicide.
15	Wallace Farite, .	22	Brookton: 121 Bellevue Avenue, .	Mixed, .	Burner turned on after being turned off.
15	Staphine Stacke, .	23	Boston: Cambridge Street, .	Mixed, .	Blew out the gas.
16	Joseph Gleason, .	39	Dudley: Central Avenue, .	Water, .	Burners to gas stove left open; Mrs. La Chance fatally overcome at same time.
18	Joseph La Chance, .	-			

20	William Wheaton,	27	Malden: 19 Forest Street,	Mixed,	Gas escaped from burners of an automatic water heater.
20	Katherine Blakely,	17	Fairhaven: Oxford,	Mixed,	Burner to gas stove left open; accidental.
21	Mary Rusin,	18	Worcester: 17 Scott Street,	Mixed,	Burner left open; attempted suicide.
23	William Hodd,	-	New Bedford: 17 Weld Street,	Mixed,	Burner left open; accidental.
24	George Marks,	18	Roxbury: 580 Warren Street,	Mixed,	Burner left open; accidental.
26	Bridget McGee,	75	Jamaica Plain: 103 Boylston Street,	Mixed,	Burner left open; accidental.
28	Clara Flutsky,	32	Boston: 83 Phillips Street,	Mixed,	Burner left open; accidental.
Oct. 1	George Turcotte,	-	Holyoke: 2 Mosher Street,	Mixed,	Gas either blown out or burner left partly open; accidental.
1	H. Austin Hayden,	43	Randolph: South Main Street,	Mixed,	Company employee; was working in trench and was overcome by gas.
4	Edmund Potvin,	-	New Bedford: 107 Beetle Street,	Mixed,	Burners left open; attempted suicide.
4	Wong Toy,	34	Boston: 42 Harrison Avenue,	Mixed,	Burner left open; accidental.
8	Elisabeth Martin,	28	Boston: 44 Upton Street,	Mixed,	Burner left open; attempted suicide.
9	Theodore Antone,	37	Holyoke: 6 Newton Street,	Mixed,	Burner left open; accidental.
11	Bridget O'Neil,	-	Pittsfield: Hotel Westarly,	Mixed,	Explosion of gas in range oven; woman cut on head by piece of wreckage.
15	Mrs. A. Hascomb,	68	Nahant: Bass Point,	Mixed,	Turned on burners of gas range and could not turn them back.
15	George Rushford,	-	Northampton: Hampton Avenue,	Mixed,	Burner opened after supply of gas in a prepayment meter had run out; another quarter was put in and gas poured into room.
15	George Sullivan,	-		Mixed,	Burner on gas range not fully turned off.
16	Mrs. Timothy Trahan,	-	Lynn: 342 Broadway,	Mixed,	Burner left open; attempted suicide.
17	Lillian Hale,	25	Lynn: 700 Western Avenue,	Mixed,	

Non-fatal Cases — Continued.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Oct. 20	John Levoy, . . .	70	Dorchester: 127 Park Street,	Mixed, .	Burner left open; accidental.
22	Hector McLeod, . . .	54	Dorchester: 28 High Street,	Mixed, .	Burner left open; attempted suicide.
26	Mrs. Henry Hume and six children.	-	Brockton: 60 Winter Street,	Mixed, .	Tube screw on inlet of meter pulled off, causing gas to leak.
29	James Young, . . .	62	Winthrop: 584 Shirley Street,	Mixed, .	Inhaled gas through rubber tube.
29	John Cashman, . . .	29	Worcester: gas company's plant,	Mixed, .	Gas escaped from a leaky pipe.
30	Manuel Perry, . . .	35	New Bedford: Savoy Hotel,	Mixed, .	Burner left open; attempted suicide.
30	George Morse, . . .	30	Roxbury: 80 West Cottage Street,	Mixed, .	Burner left open; accidental.
Nov. 1	Henrietta Moody, . . .	78	Boston: 198 West Brookline Street,	Mixed, .	Burner left open; accidental.
6	Pearl Durfee, . . .	27	Boston: 39 Gray Street,	Mixed, .	Burner left open; attempted suicide.
7	Eather Gibbs, . . .	-	Fall River: 378 New Boston Road,	Mixed, .	Gas leaked from tube connecting gas stove.
8	Christopher J. O'Hara,	18	Roxbury: 5 Carlow Street,	Mixed, .	Burner left open; attempted suicide.
9	James F. Mullen, . . .	-	Revere: 255 Bradstreet Avenue,	Mixed, .	Turned on gas in oven burner without lighting; when door was opened the gas in oven ignited from lighted burner on top and there was an explosion, causing burns on his face and head.
10	Tom Levale, . . .	-	New Bedford: 240 Tinkham Avenue,	Mixed, .	Inhaled gas through rubber tube.
15	Clara Willette, . . .	40	Lawrence: 489 Common Street,	Mixed, .	Burner left open; same accident in which Louis Lacasse was fatally overcome.

16	Rose Weinstein,	.	.	22	Cambridge: 19 Clinton Street,	.	Mixed,	Burner left open; attempted suicide.
16	Thomas Brennan,	.	.	-	Taunton: 14 High Street,	.	Coal,	Gas escaped from an open jet when money was deposited in a prepayment meter.
17	Ida Quinn,	.	.	52	Dorchester: 233 Magnolia Street,	.	Mixed,	Burner left open; accidental.
17	Ernest Paquette,	.	.	-	Lowell: 21 Hancock Avenue,	.	Mixed,	Turned on gas after turning it off.
18	James Moore,	.	.	32	Lynn: 909 Western Avenue,	.	Mixed,	Inhaled gas through rubber tube.
19	Mrs. Michael Moran,	.	.	-	New Bedford: 142 Davis Street,	.	Mixed,	Tube connecting gas stove with burner became detached.
19	Charles M. Burns,	.	.	30	Boston: 1200 Washington Street,	.	Mixed,	Burner left open; attempted suicide.
22	Leua Mento,	.	.	33	Boston: 47 Yeoman Street,	.	Mixed,	Burner to gas stove left open; attempted suicide.
25	Eunice M. Hines,	.	.	23	Boston: 334 Newbury Street,	.	Mixed,	Burner left open; accidental.
25	Vina M. Hines,	.	.	18		.	Mixed,	Burner to gas radiator left open; accidental.
28	Thomas O'Connor,	.	.	42	Boston: 24 Dover Street,	.	Mixed,	Burner left partly open; accidental.
30	Frank Mullaney,	.	.	30	Haverhill: 183 Washington Street,	.	Mixed,	Burner left open; accidental.
30	Walter Sherbourne,	.	.	58	Boston: 633 Washington Street,	.	Mixed,	Burners to gas stove left open; attempted suicide.
Dec. 3	Malvin Lord,	.	.	16	New Bedford: corner Cedar and North streets.	.	Mixed,	Gas escaped into oven of range and, when burner was lighted, exploded, causing slight burns on hand.
4	Mrs. E. H. Kelley,	.	.	-	Winchester: 3 Winchester Chambers,	.	Mixed,	Gas from an adjoining building, escaping during a fire, entered the laundry.
4	Eng Wu,	.	.	54	Haverhill: 358 Washington Street,	.	Water,	Tube disconnected from gas stove; accidental.
4	Ge Hoi,	.	.	18		.	Mixed,	Burner left open; accidental.
8	Joseph Miller,	.	.	30	Boston: 235 Dover Street,	.	Mixed,	
10	Mary Hoffman,	.	.	65	Boston: 41 Spring Street,	.	Mixed,	

Non-fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Kind of Gas.	Remarks.
Dec. 12	Patrick Owens, . . .	65	Boston: 13 Dorr Street, . . .	Mixed, .	Burner to gas heater left open; accidental.
12	John Purcell, . . .	65	Fall River: 185 North Main Street, .	Mixed, .	Lighted instantaneous water heater without first lighting pilot, and gas escaped into room.
15	Paul Winkles, . . .	21	Brookline: 297 Washington Street, .	Mixed, .	Burner left open; accidental.
19	Sarah Yaffee, . . .	-			
19	Benjamin Yaffee, . . .	12			
19	Florence Yaffee, . . .	10			
19	Annie Segle, . . .	-			
19	Mr. and Mrs. Zelinetsky, . .	-			
19	Florence Zelinetsky, . . .	2	Brookton: 66 Plymouth Street, . .	Mixed, .	Gas from leaking main entered house.
19	Morris Zelinetsky, . . .	1			
19	Mrs. M. Abrams, . . .	-			
19	Paul Abrams, . . .	4			
19	Israel Abrams, . . .	2			
19	Mrs. Rebecca Skising, . . .	-			
22	Mrs. Wm. J. White, . . .	40	Fitchburg: 119 Abbott Avenue, .	Mixed, .	Burners of gas stove left open; attempted suicide.

22	Walter Scott, . . .	30	Roxbury: 70 Dudley Street, . . .	Mixed, .	Burner left open; accidental.
26	John Harrie, . . .	32	Roxbury: 52½ Phillips Street, . . .	Mixed, .	Burner left open; attempted suicide.
27	Mary Nevulis, . . .	11	} South Boston: 244 D Street, . . .	Mixed, .	Burner left open; Mr. and Mrs. Nevulis fatally overcome in same accident.
27	Veronica Nevulis, . . .	8			
28	C. E. Gilbertson, . . .	—	} Malden: 46 James Street, . . .	Mixed, .	Gas from a leaking main entered the house.
28	Mrs. C. E. Gilbertson, . . .	—			
28	Lewis Gilbertson, . . .	—			
28	Eleanor Gilbertson, . . .	—			
28	Mary Gilbertson, . . .	—			
28	Mrs. D. E. Powell, . . .	—			
28	H. E. Powell, . . .	—			
28	Max Swarts, . . .	25	Boston: 1 Auburn Street, . . .	Mixed, .	Burner left open; accidental.
29	Donald A. McKay, . . .	68	Dorchester: 105 Clifton Street, . . .	Mixed, .	Burner left open; accidental.
29	Henry Parsons, . . .	41	South Boston: 5 Washburn Street, . . .	Mixed, .	Burner left open; attempted suicide.
29	Mary Rowley, . . .	—	Salem: 34 Summer Street, . . .	Mixed, .	Burner left open; accidental.

ELECTRICITY.
Fatal Cases.

Date.	NAME.	Age.	City or Town.	Remarks.
Jan. 4	George H. Kelly,	26	Fitchburg: 250 Beech Street,	Company employee; was dusting high tension oil switch at substation of Connecticut River Transmission Company, and came in contact with live lead carrying 66,000 volts; received burns which proved fatal.
20	John B. Henderson,	24	Millford: Central Street,	Was working on telephone pole and, slipping, tried to save himself and threw arm over electric light wire carrying 2,300 volts; received fatal shock.
Feb. 26	Thomas J. Prout,	29	Webster: in front of 5 Main Street,	Company employee; was splicing two wires and in some way came in contact with them.
Mar. 11	Augustin Chartier,	-	South Barre: factory of Barre Wool Combing Company.	Came in contact with transmission line carrying 66,000 volts.
15	Charles Longbottom,	44	Worcester: factory of Worcester Pressed Steel Company.	Was cleaning flues to boiler with iron scraper, the handle of which came in contact with high tension wire, causing shock and fatal burns.
20	Verne L. Ballou,	32	Greenfield: electric light company's power station.	Company employee; was repairing switch, and clothes caught fire from arc started between poles of switch.
May 25	John Harrigan,	45	Cambridge: Hampshire and Prospect Streets.	Company employee; short-circuited 2,300-volt wire and died from shock.
26	Oscar I. Howe,	27	Millbury: Providence street station of Connecticut River Transmission Company.	Company employee; in cleaning floor near lightning arrester, contact was made between one 13,000-volt wire and ground; received fatal shock.
29	Frank Claffey,	35	Springfield: Indian Orchard station of United Electric Light Company.	Company employee; came in contact with a wire carrying 5,000 volts.
June 7	Thomas King,	7	Lynn: Shepard and Alley Streets,	Climbed a pole and grasped end of a live wire, receiving fatal burns.
13	Frank Cook,	21	Rockland: Union Street,	Company employee; while working on pole reached for a rope, and left wrist and leg came in contact with 2,300-volt wire, and he received a fatal shock.

18	George J. Watson,	.	.	Chicopee: School Street,	.	.	Company employee; was working on pole, and turning to speak to some one below, his foot caught on insulator of telephone wire while his hand still held operating wire, and 2,300 volts of electricity passed through body. Received shock and fell from ladder, breaking back, chin, neck and jaw.
27	J. T. Holman,	.	25	Holliston: Washington Street,	.	.	Company employee; working at top of a pole, and loose wire carrying 2,300 volts struck him in back, killing him instantly.
July 11	Peter J. Cummings,	.	26	Amherst: Amity Street and Sunset Avenue.	.	Sunset	While at work on a telephone pole came in contact with an electric light wire and received a fatal shock.
18	William H. Parsons,	.	25	Chelsea: corner Webster and Spencer Avenues.	.	Spencer	Was descending a pole when left leg came in contact with an electric light wire; received a fatal shock and was thrown to ground.
25	Joseph P. Ryan,	.	42	Milford: Walnut Street,	.	.	Company employee; was handling a piece of iron pipe which came in contact with a wire carrying 66,000 volts; received a shock, and his clothes were ignited, causing burns which resulted in his death.
31	Frank Piticello,	.	35	Shelburne Falls: station of Connecticut River Transmission Company.	.	.	Company employee; as he climbed a pole both shoulders came in contact with live wires, and he received a shock throwing him to the ground; his neck was broken and skull fractured.
Aug. 19	George P. Robinson,	.	42	Leicester: Pleasant Street,	.	.	Company employee; while working on a pole touched a 2,300-volt wire and received a fatal shock.
Sept. 3	Oscar Fling,	.	-	Salem: Canal Street,	.	.	Company employee; was clearing away wires to allow a building to be moved and received full force of current passing through wire; received a fatal shock.
8	John H. Doyle,	.	34	Lynn: Church Street,	.	.	While working beneath bridge touched a wire carrying 2,200 volts, and was instantly killed.
23	John Bebec,	.	42	Westfield: New York, New Haven and Hartford Railroad bridge.	.	.	Company employee; was tying up a wire when he received a shock; the ladder on which he was slipped and he fell to the ground; arm and leg were burned and his back broken.
Oct. 16	William L. Romkey,	.	54	Cambridge: Porter Square, Massachusetts Avenue.	.	.	Company employee; was working on a switchboard, and body came in contact with a wire carrying 38,800 volts; received shock and burns.
Dec. 10	George Rogers,	.	37	Boston: Allston station of Edison Company.	.	.	

Non-fatal Cases.

Date.	NAME.	Age.	City or Town.	Remarks.
Jan. 14	Leslie J. Smith,	37	Boston: 111 Purchase Street,	Company employee; while at work received a slight shock.
15	Mark V. Lynsky,	24	South Boston: L Street station of Edison Electric Illuminating Company.	Company employee; while at work received a slight shock.
18	Arland R. Crapo,	22	Natick: Mechanic Street station of Edison Company.	Company employee; received an electric shock while at work.
26	Frank Smith,	-	Boston: Stuart Street station of Edison Electric Illuminating Company.	While at work received a slight shock.
Feb. 2	Fred L. Roberts,	-	Lowell: Tremont and Suffolk Mills,	Was installing a fuse box near where wires entered building and put screwdriver across wires, causing short circuit; was burned on face and hands.
25	Frederick Winn,	23	Boston: 146 Massachusetts Avenue,	Company employee; while at work received a slight shock.
25	William Stuart,	-	Needham: Chestnut Street,	While at work received a slight shock.
Mar. 4	James Ten Eyck,	-	Pittsfield: Worthington Street,	Company employee; was working on pole and grasped a 2,300-volt wire, receiving burns on hand and wrist.
16	Edward J. Geeers,	40	Danvers: 487 Locust Street,	Brought a long-handled pruning knife in contact with a 2,200-volt wire and received shock and burns.
17	Donald Jameson,	27	South Boston: L Street station of Edison Electric Illuminating Company.	Touched insulation of a cable, carrying a potential of 14,000 volts, back of head, at same time being in contact with iron overhead beam; received very severe burns on head, back and hand.
19	Fiore Etaleio,	-	Boston: 128 Cross Street,	Received a shock, causing burns on back of right hand.
28	Ina Zinn,	-	Rockport: Headlands,	Street lighting circuit crossed with secondary wire entering house, and the woman received shock and burns when turning on electric light.
28	Joseph F. Rose,	-	Somerville: Somerville Avenue,	While trimming a tree came in contact with wires and was burned on right thumb.

Apr.	8	J. B. Armstrong,	.	26	Clinton: Lancaster Mills station of Connecticut River Transmission Company.	Company employee; was changing fuses when hands got across them and were burned.
	15	Samuel Goldlust,	.	-	Boston: Kilby and Milk Streets,	While at work splicing wires received slight shock.
	25	Timothy Donovan,	.	28	Boston: Boylston and Dartmouth Streets.	While at work received a slight shock.
	26	Thomas Choninard,	.	13	Lynn: 100 Brookline Street,	Was holding an electric lamp and, the socket being defective and his feet damp, he received a shock.
May	4	Verner H. Drew,	.	-	Haverhill: 31 Bartlett Street,	Was testing a circuit with his hand and received burns on thumb and finger.
	11	John Dahl,	.	-	Randolph: North Main Street,	Company employee; took hold of wire carrying 1,100 volts, receiving a severe shock and badly burning both hands.
	15	Joseph R. Hurley,	.	22	Roxbury: 136 Bowdoin Street,	Company employee; while at work received an electric shock.
	21	Frederick Houd,	.	-	Brockton: Court Street near Hunt,	The boy in his play touched a pole and came in contact with chain attached to a mast arm. This was charged with current, and he received a shock and burns on hands.
	21	Edward M. Holton,	.	25	Boston: Stuart Street station of Edison Electric Illuminating Company.	Company employee; received shock and multiple burns while painting framework on rear of switch-board.
June	3	John J. McEachern,	.	39	Roxbury: 105 Dudley Street,	Company employee; while at his work received a slight shock.
	8	Joseph Lucey,	.	35	Natick: West Central Street,	Was spraying a tree from one of its branches when his hand came in contact with a 1,300-volt wire; received a shock and multiple burns.
	24	Henry S. Elliott,	.	30	Marlborough: Mountain Avenue,	Company employee; was getting from one side of pole to the other and struck an old end on primary wire, burning both legs.
	25	John D. MacDougall,	.	-	Lexington: East and Lowell Streets,	Received a shock, causing slight burns on left hand and left leg.
	26	Percy Powers,	.	23	Boston: 92 West Cedar Street,	Company employee; received slight shock and burns to arm and hand.
	29	Joseph Brow,	.	33	Roxbury: 109 Mt. Pleasant Avenue,	Company employee; caused a short circuit and was burned on face.

Non-fatal Cases — Concluded.

Date.	NAME.	Age.	City or Town.	Remarks.
July 13	Kenneth Field, .	-	South Deerfield: Main Street, .	Company employee; short-circuit of a transformer shocked him, throwing him to ground, and back was badly sprained.
18	Benjamin Glidden, .	36	Newton: corner Watertown and Bridge Streets.	Company employee; was working on top of pole when body came in contact with a live wire, and he was thrown to the ground, also receiving burns on arm and leg.
31	Charles Pike, .	-	Shelburne Falls: station of Connecticut River Transmission Company.	Company employee; was working on roof and came in contact with 66,000-volt wire. Was thrown down and burned on chest and arm.
Aug. 3	Ernest Durgin, .	32	Winchester: Main and Canal Streets, .	Company employee; got against a live wire and received a shock, causing burns to wrist and hip.
13	William Stewart, .	-	Winchester: Cross Street, .	Received a shock, causing slight burn to right hand.
18	Andrew Carboni, .	-	North Brookfield: West Brookfield Road.	Company employee; his arm above the rubber glove came in contact with a live wire, and he received a shock and very severe burns.
27	John Collins, .	-	Boston: Boylston Street, .	Received a shock, causing burns on right thumb and forefinger.
31	Charles C. Curit, .	29	Natick: West Central Street, .	Company employee; received a shock, causing burn on left hand.
Sept. 9	Myron H. Alvasian, .	21	Boston: Salem and Prince Streets, .	Company employee; received a shock, causing burns on fingers and wrist.
15	Robert K. Richmond, .	25	Brookline: Glen Road and Cumberland Avenue.	Company employee; received a shock, causing burn to right leg.
23	William P. Harney, .	33	Winchester: Bridge and Washington Streets.	Company employee; received slight shock, causing burns on both hands.
Oct. 4	John J. Tierney, .	20	East Boston: 8th station of Edison Company.	Received a shock, causing burns on both hands.
6	P. J. Kennedy, .	-	Haverhill: Electric company's plant, .	Company employee; was cleaning top of switchboard with brush which crossed the leads of two transformers, burning his hands.

8	Mrs. Bradden, .	.	.	South Boston: 120 Fourth Street, .	While washing around service switch received a shock which burned her finger.
16	Frank P. Abbott, .	.	.	Reading: 108 Ash Street, .	Secondary distribution wire came in contact with primary wire, and when turning on a light he received a shock and also burns on his right hand.
Nov. 6	Edward J. McEleney, .	36	.	Boston: Court House, Pemberton Square, .	Company employee; received a shock, causing burn on right wrist.
8	Charles Gorman, .	28	.	Boston: 10 Tremont Street, .	Company employee; received a shock, causing burns to right hand.
9	Daniel W. Savage, .	-	.	Clinton: near electric light station, .	Attempted to disengage a rope from a line carrying 13,000 volts, and received a slight shock and burns on fingers.
11	Louis F. Mahn, .	-	.	Clinton: corner High and Allen Streets, .	While at work on a pole placed hand on an insulator attached to a wire carrying 13,000 volts, and received severe burns on the hand.
22	Charles Tripp, .	49	.	Needham: South and Green Streets, .	Company employee; received a shock, causing burns on hands.
Dec. 3	Oscar B. Benson, .	18	.	Newton: Homer Street station of Edison Electric Illuminating Company, .	Company employee; received a shock, causing burn on little finger.
8	Joseph Karelitz, .	-	.	Haverhill: 485 Washington Street, .	Was backing horse and wagon into yard and came in contact with 2,200-volt wire which had fallen down onto clothesline; received a slight shock.
15	Chester R. Whittier, .	-	.	Reading: Pleasant Street, .	When handling a lamp socket received slight burns on right hand caused by short circuit when an electric light wire was crossed by a street railway signal wire.
17	Joseph Pompeo, .	-	.	Boston: Summer and Otis Streets, .	Received a shock, burning right forefinger.
20	Mary Alvare, .	2	.	Pittsfield: 4 Harvard Street, .	Touched end of live wire with her tongue, and tongue and throat were badly burned.
23	George E. Allen, .	39	.	Walpole: Main Street, opposite Greenwood's Garage, .	Company employee; received a shock, causing burns on hands.
29	David Corbett, .	46	.	Boston: 13 Causeway Street, .	Company employee; received a shock, causing burns on both wrists.

APPENDIX H.—COURT DECISIONS.

The Commonwealth of Massachusetts.

SUPREME JUDICIAL COURT.

NEW YORK, NEW HAVEN & HARTFORD RAILROAD COMPANY
AND ANOTHER

v.

COHASSET WATER COMPANY.

216 Mass. 291.

Norfolk. Nov. 13, 1913–Jan. 8, 1914.

Present: RUGG, C.J., HAMMOND, LORING, BRALEY AND
DECOURCY, JJ.*Way, Public. Railroad, Easement in Public Way at Crossing.
Damages, for Property taken or impaired by Statutory Au-
thority.*

Petition, filed in the Superior Court in the county of Plymouth on Dec. 9, 1910, by the New York, New Haven & Hartford Railroad Company, as lessee, and the Old Colony Railroad Company, as its lessor, against the Cohasset Water Company, a public service corporation, for the assessment by a jury of damages for alleged injury to the property of the petitioners in the portions of King Street, Spring Street and Beechwood Street in the town of Cohasset crossed by the railroad of the petitioners at grade by the acts of the respondent in laying water pipes therein under authority of St. 1886, c. 128.

The respondent demurred to the petition. On Aug. 1, 1912, the petition was amended, and a motion was granted transferring it to the county of Norfolk. The respondent demurred to the petition as amended, and there was a hearing on the demurrer before *Pierce, J.*, who sustained the demurrer, and, the petitioners not wishing to amend their petition further, the judge ordered judgment for the respondent. From the judgment entered in pursuance of this order the petitioners appealed.

J. W. Worthington, for the petitioners.*J. G. Palfrey*, for the respondent.

LORING, J. This appeal is without merit.

Before the railroads acquired any rights by their locations in the parcels of land here in question the public had acquired highway rights in them. The public's highway rights were not extinguished by the railroad locations. They were modified by the fact that thereafter the same parcel of land was subject to two co-ordinate easements, each of which had to be exercised with due regard for the exercise of the other. (See, for example, *Boston & Albany Railroad v. Worcester*, 180 Mass. 71; *New York Central & Hudson River Railroad v. Cambridge*, 186 Mass. 249.)

Highway uses include the right to lay and maintain water pipes within the limits of the way. (See, for example, *New England Telephone & Telegraph Co. v. Boston Terminal Co.*, 182 Mass. 397.) And the public's highway rights include the laying and maintaining of water pipes by a water company which has authority so to do from the Legislature which speaks for the public. (See, for example, *New England Telephone & Telegraph Co. v. Boston Terminal Co.*, 182 Mass. 397, 399.)

The petitioners acquired no greater rights, in case of the two crossings where they own the fee, by reason of deeds to their predecessors in title which bounded on the highways in question. It may be conceded that, being bounded on the highways, the fee to the center of the highways passed to the grantees in those deeds. But their title to the land covered by the highways was subject to highway uses.

There is no allegation in this petition that the pipes laid by the respondent were laid without due regard for the co-ordinate railroad rights of the petitioners in the land in which the pipes were laid. Nor is there an allegation that any special damage was suffered by the railroad companies. For that reason, if for no other, the case does not come within *Hyde v. Fall River*, 189 Mass. 439. (See also *McKeon v. New England Railroad*, 199 Mass. 292, 295.)

What the petitioners seek to be compensated for is for the exercise of the public's highway rights made by the respondent with due regard for the petitioners' co-ordinate railroad rights, where no special damage has ensued.

In our opinion the appeal was frivolous. It follows that the judgment should be affirmed with double costs. It is

So ordered.

MORGAN G. BULKELEY AND OTHERS

v.

NEW YORK, NEW HAVEN & HARTFORD RAILROAD COMPANY
AND OTHERS.

216 Mass. 432.

Suffolk. Dec. 27, 1913-Jan. 9, 1914.

Present: RUGG, C.J., LORING, BRALEY, SHELDON AND
DECOURCY, JJ.

*Public Service Commission. Corporation, Issue of Shares or
Evidences of Indebtedness. New York, New Haven & Hart-
ford Railroad. Convertible Debentures.*

Bill in equity, filed in the Supreme Judicial Court on October 25 and amended on Nov. 17, 1913, by certain stockholders of the New York, New Haven & Hartford Railroad Company under St. 1913, c. 784, § 27, praying the court to annul or review, modify or amend, an order made by the Public Service Commission, established by that chapter approving a proposed issue by that railroad company of evidences of indebtedness amounting to \$67,552,000 and also approving the issue of 675,520 shares of the capital stock of that company as asked for in the applications of that company to the commission, which are described in the opinion.

The case was heard by *Sheldon, J.*, who reserved and reported it for determination by the full court, to be given the precedence provided for in the last sentence of section 27 of St. 1913, chapter 784.

E. B. Robbins (of Connecticut) and *C. F. Choate*, for the defendant, the New York, New Haven & Hartford Railroad Company.

N. Matthews and *J. F. Jackson*, for the plaintiffs.

RUGG, C.J. The New York, New Haven & Hartford Railroad Company applied to the Public Service Commission (established by St. 1913, c. 784, § 1) for approval of a proposed issue of evidences of indebtedness to an amount of \$67,552,000 for the purpose of funding floating debts, purchasing new equipment and its other uses. The issue was authorized by vote of the stockholders. These proposed evidences of indebtedness were to be payable twenty years after date, to bear interest at the rate of 6 per cent. per annum, and to be convertible at the

option of the holders into shares of capital stock at par at any time not less than five nor more than fifteen years after date. In the same petition the company also applied for approval of a proposed issue of its capital stock at par to the amount of 675,520 shares, for the purpose of being able to comply with the convertible feature of these evidences of indebtedness. The commission, one commissioner dissenting, made an order of approval of the issue of the evidences of indebtedness with the convertible feature and the issue at par of the requisite number of shares of stock to pay them according to the terms of the option of conversion into stock.

This order is assailed on the ground, among others, that the commission had no legal power to approve the issue of evidences of indebtedness (called for convenience convertible debentures) exchangeable for stock at par at the option of the holder for a period of ten years beginning five years after their date.

The commission is a *quasi* judicial tribunal. Its power is to approve the issue of the proposed convertible debentures, and not merely its amount. When application is made to it for approval, it becomes its duty to determine whether as matter of law it is empowered to approve such an issue as is proposed by the corporation.

The approval of the issue of convertible debentures containing the option of exchange for stock at par necessarily involves the further approval of an issue of shares of stock at par in order that the company may be in a position to carry out its contract set forth in the debentures. It has been argued that the order to issue stock is distinct and separable from the approval of the debentures with the convertible stock feature. Perhaps the right to demand payment of the principal of the obligation may be separable from the right to convert it into shares of capital stock under some circumstances. (See *Pratt v. American Bell Telephone Company*, 141 Mass. 225, and *Bratten v. Catawissa Railroad*, 211 Penn. St. 21.) But a different situation exists under the statutes of this Commonwealth, and in the light of them this argument is not sound. The approval of the commission is required for the issue of "any shares of capital stock or any bonds, notes or other evidences of indebtedness payable at periods of more than twelve months after the date thereof." (St. 1913, c. 784, § 16.) Under such a statute the approval by the commission of the issue of convertible debentures, if it does not involve and carry along with it the approval of a stock issue

of a sufficient number of shares of stock to satisfy the option contained in the bonds, at least imposes upon the commission by irresistible implication the duty to approve such an issue. After a public board has approved the convertible feature of such a debenture, and thereby has led the subscribing public to rely upon this stipulation in the contract of the company, approval of the issue of the stock required to meet this stipulation cannot be withheld. Justice to the holders of the debentures forbids such a possibility. Therefore the order of the commission must stand or fall as a whole, and the question recurs whether the statutes of this Commonwealth authorize the issuance of convertible debentures as evidences of indebtedness.

It is to be observed that the answer to this question has nothing whatever to do with the general power of a corporation, unrestricted by any public supervision, to issue convertible debentures (*Pratt v. American Bell Telephone Co.*, 141 Mass. 225; *Lisman v. Milwaukee Lake Shore & Western Railway*, 161 Fed. Rep. 472), nor with the right or duty of public boards, created under other statutes with different powers, to authorize the issuance of such securities (*Laird v. Baltimore & Ohio Railroad*, 121 Md. 179), nor with the issuance of such securities in accordance with special statutes (*John Hancock Mutual Life Ins. Co. v. Worcester, Nashua & Rochester Railroad*, 149 Mass. 214; *Parkinson v. West End Street Railway*, 173 Mass. 446). The interpretation of our statutes alone is involved in this inquiry.

The history of statutes regulating the issuance of stock by corporations is summarized in *Fall River Gas Works v. Gas & Electric Light Commissioners*, 214 Mass. 529, 534, with ample reference to the several acts. In the early years very much was left to the determination of the stockholders and directors, and the public exercised little control. But by St. 1870, c. 179, it was provided that increase of capital stock of corporations should be offered at par to stockholders, and that stock not so taken should be sold at public auction at not less than par for the benefit of the corporation. By St. 1871, c. 392, the right of subscription at par by stockholders was repealed as to railroad corporations, the cash market value of whose shares exceeded par, and all shares of such corporations were required to be sold at public auction at not less than par. This provision was continued in the codification of the railroad laws. (St. 1874, c. 372, § 46.) By St. 1878, c. 84, the directors of a railroad corporation were permitted to allow its stockholders to subscribe for increase

of capital stock at par, and were required to sell whatever stock was not so taken by subscription at public auction at not less than par for the benefit of the corporation. These provisions were continued in substance in Pub. Sts., c. 112, §§ 58, 59. An important step in public supervision of stock issues of railroad corporations was taken by St. 1893, c. 315, which required that, in the event of an increase of capital stock, the new shares should be offered proportionately to stockholders "at the market value . . . at the time of increase . . . [to] be determined by the board of railroad commissioners, taking into account previous sales of stock of the corporation and other pertinent conditions." The requirement for sale at public auction of stock not so subscribed for was continued. So far as now material these provisions were re-enacted in St. 1894, c. 472, and in R. L., c. 109, §§ 30, 31, and in St. 1906, c. 463, Part II., §§ 69, 70, except that the price was required to be fixed at not less than its market value. By St. 1908, c. 636, the right to determine the price at which the stock should be issued was taken away from the Railroad Commissioners and vested in the stockholders of the corporation, with the limitation that it should be not less than par; but it was provided in section 3 of this act that the determination by the Board of Railroad Commissioners under St. 1906, c. 463, Part II., § 65, as to the amount of stock reasonably necessary for the purpose for which it was authorized, should be "based upon the price at which such stock is to be issued as fixed by the stockholders: *provided*, that the board shall refuse to approve any particular issue of stock if, in the opinion of the board, the price fixed by the stockholders is so low as to be inconsistent with the public interest." In effect this change transferred the initial duty of fixing the price at which new stock should be issued from the Railroad Commissioners to the stockholders, but left with the commissioners the duty of protecting the public interests by withholding their approval of a price, which would not yield an adequate return to the corporation for the stock issued or which in other respects was incompatible with a sound public policy.

General regulations as to the issuance of bonds by railroad companies are to be found in St. 1874, c. 372, § 49; St. 1875, c. 58; St. 1876, c. 170; Pub. Sts., c. 112, § 62; St. 1883, c. 7; St. 1887, c. 191. Provisions for public supervision of the propriety and necessity of the issuance of railroad securities first appeared in St. 1894, c. 462, whereby it was enacted that no

stock or bonds should be issued by railroad corporations unless voted by the Railroad Commissioners to be reasonably necessary for the purposes for which such stock or bonds were issued. This act was extended by St. 1897, c. 337, to issues of coupons, notes and other evidences of indebtedness payable more than twelve months after date. These provisions were incorporated without substantial change in R. L., c. 109, § 24, and in St. 1906, c. 463, Part II., § 65.

It is apparent from this review of statutes that the progressively developed policy of the Commonwealth has been to regulate and supervise the issue of stock and obligations by railroad corporations in such a way as to prevent stock watering or financial exploitation of such corporations. In earlier years statutes laid down general rules controlling the conduct of railroad corporations, but leaving the execution to the judgment of the stockholders and officers of the corporations. Since 1894, through the instrumentality of a public board, supervision of this corporate judgment has been required, to the end that only such and so great financial obligations should be issued as would meet the reasonable necessities of the corporation. This policy has been manifested as to other public service corporations, such as gas and electric light companies, aqueduct companies and street railway companies. (See, for a discussion of this policy historically considered, *Fall River Gas Works v. Gas & Electric Light Commissioners*, 214 Mass. 529.)

The provisions of St. 1913, c. 784, §§ 15, 16, which govern the present application, must be read and interpreted in the light of this history of the statutory development of the public regulation of stock issues of railroad corporations. By section 15 "a railroad corporation may issue shares of capital stock, bonds, notes or other evidences of indebtedness, for the purpose of funding its floating debt, or for any other lawful purpose;" but by section 16, "before any railroad corporation shall issue any shares of capital stock or any bonds, notes or other evidences of indebtedness payable at periods of more than twelve months after the date thereof, it shall apply to the commission for its approval of the proposed issue to such amount as the commission shall determine to be reasonable and proper. . . . Any order of the commission approving any such issue of stock, bonds, notes or other evidences of indebtedness may provide for the application of the proceeds thereof to such particular uses as the commission shall by that order or by some subsequent order specify, and the

corporation shall not apply such proceeds otherwise than as thus specified in such order or orders. The decision of the commission as to the amount of stock which is reasonably necessary for the purpose for which such stock is proposed to be issued shall be based upon the price at which such stock is to be issued, and the commission shall refuse to approve any particular issue of stock, if, in its opinion, the price at which it is proposed to be issued is so low as to be inconsistent with the public interest."

There is nothing in this or other language in the act to indicate a reversal of the general policy of regulation of issues of stocks, bonds and other evidences of indebtedness by a public board. The words quoted from these sections, which are the vital ones as to the matter now under discussion, are found in substance in earlier acts. The context or collocation fails to show that they have a different meaning now than before. A considerable change is wrought by the legislation of 1913, but it is in the direction of enlarged powers of regulation and supervision on the part of the commission. No intent is disclosed, however, to relax the general policy heretofore established of protecting the public against overcapitalization or excessive indebtedness. (See especially section 29 of the act.) The statute still requires that the commission shall approve the issue of capital stock and other obligations. Its end and aim now, as it has been before, is that a reasonable and proper financial return for its securities may be made to the corporation and the amount so received be expended for the lawful purposes specified in the application. The decision of the commission as to the amount of stock to be issued, now, as under St. 1908, c. 636, is required to be based upon the price at which the stock is to be issued, with a further requirement that its approval shall be withheld if in its opinion the price at which it is proposed to be issued "is so low as to be inconsistent with the public interest." It is difficult to define the phrase last quoted. It is not now necessary to undertake to give a comprehensive statement of its signification, nor to determine the extent of the change wrought in the principles which should govern the determination of the commission in giving its approval under the new statute compared with those under the old. At least it must be taken, as was said by the Railroad Commissioners in their fortieth annual report, pages 153-155, "to mean in any specific case an issue price materially lower than a price which would assure a ready market for the issue."

The approval by the commission of an issue of stock must relate to the present and not to a remote future. This is required by the legislative intent disclosed by the review of the statutes. It also is necessary in order to make the St. of 1913 reasonably effective in the accomplishment of practical results. To the end that the purposes may be accomplished for which legislative regulation has been established, it is necessary that the price to be fixed should relate substantially to present conditions. Of course the statute is to be interpreted rationally, and there must be considerable flexibility as to the time within which stock may be sold after it is authorized. Reasonable limits of time may be considered in approving an issue of stock and putting it on the market. But that is not what is contemplated by the order now under review.

It is not pretended that the price at which the stock of this corporation may be selling within a period of ten years beginning at the expiration of five years from the present, can be forecast by anybody. Neither its market value nor its real value can be determined except as of a time approximately near the present. It is impossible in the nature of things that the commission can have or form an intelligent "opinion" whether the price at which stock is to be issued during a period of ten years, beginning five years in the future, is "so low as to be inconsistent with the public interest." Such a price cannot be determined as a part of the present value of a debenture to which is attached the right to convert into stock at future dates. There is an inherent element of uncertainty and speculation in an obligation of this character which is incompatible with a present opinion based upon known conditions as to the value of its component elements. If the railroad company is well managed and prosperous for ten years, these convertible debentures would rise in value. But the railroad company would gain no benefit from the rise in the value of its stock incident to such prosperity. Its stock, nevertheless, must be issued at par under the order of the commission. Indeed, it must be issued at par in order to conform to the terms of the convertible debenture according to which it is to be exchanged for stock at par at the option of the holder. The amount of stock which the commission intelligently can approve to be issued is inseparable from the price at which it is to be issued. The price at which the public interest may require that it be issued during a period of ten years beginning five years hence, is impossible of ascertainment now.

But the approval of convertible debentures with the right to take stock at par in payment during that period involves fixing a price of the stock during the like period. An order entered now that stock be issued at par during that period of time can afford no security that the corporation will get an adequate return for its stock, or that rates and charges fixed upon such a capitalization will be fair, or that the rights of other stockholders will be guarded properly. The mandatory requirement of the statute that the commission shall base its decision as to the amount of stock to be issued upon the price at which it is to be put out is inconsistent with the underlying idea of a convertible bond such as is proposed in the present proceeding. It has been argued with earnestness that a convertible debenture has become highly desirable in view of present conditions. This, however, is a matter rather for legislative than judicial consideration.

No request has been made for the approval of an issue of bonds without the convertible-into-stock feature. Apparently no vote has been passed by the stockholders for an issue of that kind. Hence, the only matter to be considered upon this aspect of the case is whether approval of an issue of convertible debentures such as is set out in the order of the commission is within its legal power. The conclusion follows that the order approving the issue of convertible debentures and of stock was beyond the authority of the commission and hence must be quashed.

The ground upon which this decision rests is fundamental, and it would be superfluous to discuss the numerous other less basic propositions which have been raised and argued. Nor is it necessary to decide questions of practice. The plaintiffs as stockholders plainly have a right to invoke the protection of the court against a proposed issue of convertible debentures and stock such as here is proposed. (St. 1913, c. 784, §§ 16, 27; *Paine v. Newton Street Railway*, 192 Mass. 90; *Weston v. Railroad Commissioners*, 205 Mass. 94.)

Order of Public Service Commission annulled.

NEW YORK CENTRAL & HUDSON RIVER RAILROAD COMPANY

v.

CENTRAL MASSACHUSETTS ELECTRIC COMPANY.

219 Mass. 85.

Worcester. Sept. 28, 1914–Oct. 23, 1914.

Present: RUGG, C.J., BRALEY, DECOURCY AND CROSBY, JJ.

Way, Public; Easement in Highway. Railroad. Electric Lighting Corporation. Grade Crossings. Trespass.

Tort by New York Central & Hudson River Railroad Company, as the lessee of the Boston & Albany Railroad Company, which succeeded to the rights of the Western Railroad Company, against the Central Massachusetts Electric Company, for wrongfully erecting and maintaining wires for the transmission of electricity across the tracks of the Boston & Albany Railroad Company above the bridge by which those tracks are carried over Maple Street in the town of Warren and within the location of that railroad company. Writ dated Feb. 11, 1914.

In the Superior Court the case was submitted upon an agreed statement of facts to *Dubueque, J.*, who ruled that the plaintiff was entitled to maintain its action, and, the parties having stipulated that, if the plaintiff was entitled to recover, the damages should be \$1, found that the plaintiff was entitled to recover that sum, and by the request of the parties reported the case for determination by this court. If the ruling of the judge was correct the plaintiff was to have judgment of \$1; otherwise, judgment was to be entered for the defendant.

G. H. Fernald, Jr., for the plaintiff.

F. D. Putnam (A. M. Crosby with him), for the defendant.

RUGG, C.J. Before 1891 a public way known as Maple Street crossed at grade in the town of Warren the tracks of the Boston & Albany Railroad, now operated by the plaintiff. In that year the crossing was abolished by proceedings under St. 1890, c. 428, now St. 1906, c. 463, Part I., §§ 29–45, by relocating the street so that at its new location it passed under the tracks of the railroad, which crossed the street by an overhead bridge. The defendant is incorporated to sell electricity for lighting purposes to the public, certain of its wires being carried on poles. In 1894 the defendant was authorized by the proper public board "to erect its poles and maintain its wires" along Maple

Street amongst other highways in Warren. Acting under the authority assumed to be conferred thereby, and without the consent of the plaintiff or its predecessor, the defendant erected poles outside the railroad location, and carried over the tracks of the plaintiff where they cross Maple Street, at a height of 33.7 feet above the rails, four electric wires, two bearing a heavy voltage.

The easement of public travel acquired by the location of a highway includes the transmission of electricity for lighting and power by means of poles and overhead wires or of underground conduits. (*Commonwealth v. Morrison*, 197 Mass., 199, 203.) But like any other kind of public travel it must be exercised within the limits of the highway as located. The ground covered concurrently both by the location of the railroad and of the highway before the abolition of the crossing at grade was subject to the uses of both kinds of easements, each to be exercised reasonably and with reference to like use by the owner of the other easement. Under those circumstances electric wires might have been carried over the tracks in a proper way without liability to the railroad company. (*New York, New Haven & Hartford Railroad v. Cohasset Water Company*, 216 Mass. 291.)

The situation was changed by the abolition of the crossing at grade. The express design of the statute, under which it was done, was to separate utterly the two kinds of easements, and to put an end to the damages arising from the exercise of each easement upon common ground. By such separation of grades a different domain was established for each easement, divided by the lower side of the bridge structure. The theretofore conflicting easements were regulated as to future use. The easement of general public travel, as contemporaneously practiced, after the abolition was confined to the space beneath the bridge by which the railroad passed over the highway, while the easement of public travel by railroad was above that plane. (*Boston & Albany Railroad v. Worcester*, 180 Mass. 71). The risk of injury from broken or sagging power or light wires passing over a railroad track is a capital illustration of those intended to be abrogated by the abolition of crossings at grade. The terms of the license granted to the defendant by the officers of the town of Warren, above quoted, did not go to the extent of authorizing the stringing of wires above the railroad track. If it had undertaken to do so in express words it would have been beyond the jurisdiction of such officers.

It is not necessary to decide that under no circumstances would the public have a right to make use of the space above the railroad tracks. That question is not now presented. It follows that the conduct of the defendant in suspending its wires over the tracks of the plaintiff was not within any authority conferred upon it, and was an invasion of the plaintiff's rights.

In accordance with the terms of the report let the entry be
Judgment for plaintiff for \$1.

APPENDIX I. — NEW LEGISLATION, 1914.

NOTE. — The act (chapter 742) codifying and extending the gas and electric laws has been separately printed for distribution and is omitted here. There have also been omitted all acts amending or affecting the Workmen's Compensation Act, as these acts are printed for distribution by the Industrial Accident Board, and may be obtained by application to that Board, 1 Beacon Street, Boston.

ACTS.

CHAPTER 55.

An Act relative to the Issuing of Notes of Fire, Water, Watch, Light and Improvement Districts.

Be it enacted, etc., as follows:

SECTION 1. Section two of chapter seven hundred and twenty-seven of the acts of the year nineteen hundred and thirteen is hereby amended by striking out the words "board of trustees", in the eleventh line, and inserting in place thereof the words: — prudential committee, — by striking out the word "trustees", in the twenty-fourth line and inserting in place thereof the words: — prudential committee, — by striking out the word "trustees", in the twenty-fifth line and inserting in place thereof the words: — members of the prudential committee, — and by adding at the end of said section the words: — Neither this section nor any part of this act shall be construed as affecting the validity of any debt incurred by virtue of authority granted therefor prior to the passage of this act, or as affecting the right of any district to incur, renew, fund, or refund any debt in accordance with the provisions of any special act passed prior to the passage of this act, — so as to read as follows: — *Section 2.* Whenever a fire, water, watch, light or improvement district wishes to borrow money in anticipation of revenue or for any other purpose, the treasurer thereof shall make a note or notes for the amount of the proposed loan and shall use one or more, in serial order, of the forms provided for in section one of this act, with the blank spaces thereon properly filled in, except that the rate of interest need not be designated prior to the certification of the note as hereinafter provided for. Every

such note shall be signed by the treasurer, and a majority of the prudential committee or commissioners shall countersign and approve the same in the presence of the clerk of the district, who shall certify to the fact on the face of the note. The treasurer, after making a record of the transaction in accordance with the provisions of section one, shall forward every such note to the director of the bureau of statistics, together with a copy of said record, and a copy of the vote authorizing the loan, certified by the clerk of the district, and a certification by said clerk that the person whose signature appears upon the note as that of the treasurer was the duly authorized treasurer of the district at the date when such signature was made, and that the persons whose signatures appear upon the note as those of a majority of the prudential committee or commissioners of the district were the duly qualified members of the prudential committee or commissioners when such signatures were made; and the treasurer shall furnish such other information in connection with the financial condition of the district as the director of the bureau of statistics may, in his judgment, require to enable him properly to certify the note as provided for in section three of this act; and he shall at the same time forward the fee provided for by section four of this act. Neither this section nor any part of this act shall be construed as affecting the validity of any debt incurred by virtue of authority granted therefor prior to the passage of this act, or as affecting the right of any district to incur, renew, fund, or refund any debt in accordance with the provisions of any special act passed prior to the passage of this act.

SECTION 2. Section three of said chapter seven hundred and twenty-seven is hereby amended by striking out the word "trustees", in the tenth line, and inserting in place thereof the words:—prudential committee,—so as to read as follows:—*Section 3.* If, upon examination of a note forwarded to him as provided for by section two of this act, the director of the bureau of statistics finds that the note appears to have been duly issued in accordance with a vote of the district which authorized the same, or in accordance with an act of the general court, he shall so certify, and shall thereupon return the note by registered mail to the treasurer of the district or, under such regulations as he may prescribe and if so authorized by the treasurer with the approval of the prudential committee or commissioners of the district, he may deliver a certified note to the payee thereof. The director shall not certify any note payable on demand. The director is authorized to certify to

the issue of a note, provided that the other conditions of this act have been complied with, on any date not earlier than three days prior to the date of issue as it appears on the note.

SECTION 3. This act shall take effect upon its passage. [*Approved February 16, 1914.*]

CHAPTER 73.

An Act making Appropriations for the Salaries and Expenses of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are appropriated, to be paid out of the Gas and Electric Light Commissioners' Fund, except as is otherwise provided herein, for the salaries and expenses of the gas and electric light commissioners, for the fiscal year ending on the thirtieth day of November, nineteen hundred and fourteen, to wit:—

For the salaries of the commissioners, fourteen thousand dollars.

For clerical assistance, a sum not exceeding seventy-five hundred dollars.

For statistics, books, stationery, and for other necessary expenses, a sum not exceeding four thousand dollars.

For rent of offices, a sum not exceeding forty-seven hundred dollars.

For the inspection of electric meters, a sum not exceeding one thousand dollars.

For the salary of the present gas inspector, twenty-eight hundred dollars.

For the salary of the present first assistant inspector, eighteen hundred dollars.

For the salary of the present second assistant inspector, eighteen hundred dollars.

For compensation of deputies, travelling expenses, apparatus, office rent and other incidental expenses, a sum not exceeding ninety-five hundred dollars.

For printing and binding the annual report, a sum not exceeding twenty-nine hundred dollars.

For expenses in connection with the abatement of the smoke nuisance, a sum not exceeding eight thousand dollars, the same to be assessed upon the cities and towns of the district named in sec-

tion one of chapter six hundred and fifty-one of the acts of the year nineteen hundred and ten.

SECTION 2. This act shall take effect upon its passage. [*Approved February 21, 1914.*]

CHAPTER 81.

An Act to confirm the Locations granted by the Town of Hudson for Electric Lines.

Be it enacted, etc., as follows:

SECTION 1. All lines for the transmission of electricity for lighting, heat or power heretofore acquired or constructed by the town of Hudson upon, along, over and under the public ways and places of said town, and the poles, piers, abutments, conduits and other fixtures necessary to sustain or protect the wires of said lines and now in actual use, are hereby made lawful notwithstanding the lack of any valid locations therefor or any informality in the proceedings relative to their location and erection.

SECTION 2. This act shall take effect upon its passage. [*Approved February 24, 1914.*]

CHAPTER 143.

An Act relative to Municipal Indebtedness.

Be it enacted, etc., as follows:

SECTION 1. Section two of chapter seven hundred and nineteen of the acts of the year nineteen hundred and thirteen is hereby amended by inserting after the word "towns", in the fourth line, the words: — or districts, — and by striking out the word "town", in the sixth line, so as to read as follows: — *Section 2.* In this act, unless the context otherwise requires: "revenue" means receipts from taxes and income from all other sources; "majority vote" and "two thirds vote", as applied to towns or districts, mean the vote of a majority or two thirds of the voters present and voting at a meeting duly called, and, as applied to cities, mean the vote taken by yeas and nays of a majority or of two thirds, as the case may require, of all the members of each branch of the city government, where there are two branches, or of all the members where there is a single branch of the city government, or of a majority or two thirds of the commissioners where the city government con-

sists of a commission; and in every case subject to the approval of the mayor, where such approval is required by the charter of the city.

SECTION 2. Section three of said chapter seven hundred and nineteen is hereby amended by striking out the words "and watch", in the first line, and inserting in place thereof the words:—light, watch, and improvement,—and by striking out the words "not exceeding", in the sixth line, and inserting in place thereof the words:—which for cities and towns shall not exceed,—so as to read as follows:—*Section 3.* Cities and towns, and fire, water, light, watch, and improvement districts, so-called, may, by a majority vote, incur debt for temporary loans in anticipation of the revenue of the financial year in which the debt is incurred and expressly made payable therefrom by such vote, and may issue a note or notes therefor to an amount which for cities and towns shall not exceed in the aggregate the total tax levy of the preceding financial year, together with the bank, corporation and street railway tax received during the preceding financial year, exclusive of special or additional assessments or revenue from any other source except payments made by the commonwealth in lieu of taxes on account of property taken for institutions or for metropolitan district purposes. Such notes shall be payable, and shall be paid, not later than one year from the date thereof, and shall not be renewed or paid by the issue of new notes, except as is provided in section nine.

SECTION 3. The last paragraph of section six of said chapter seven hundred and nineteen is hereby amended by inserting after the word "act", in the sixth line, the words:—*provided, however*, that debts mentioned in clause (1) of this section shall be payable as provided for in sections three, four and nine of this act,—so that said paragraph will read as follows:—Debts for all of the purposes mentioned in this section shall be payable within the periods above specified from the date of the first issue of bonds or notes on account thereof, and may be incurred in accordance with the provisions of existing law, except in so far as the same are inconsistent with the provisions of this act: *provided, however*, that debts mentioned in clause (1) of this section shall be payable as provided for in sections three, four and nine of this act. All other debts hereafter incurred by a city or town shall be reckoned in determining its limit of indebtedness, and debts authorized under the provisions of this section, except for temporary loans, may be incurred only by a vote of two thirds of the voters present and

voting, or of two thirds of all the members of a city council or other governing body, taken by yeas and nays, and subject to the approval of the mayor, if such approval is required by the charter of the city.

SECTION 4. Section eight of said chapter seven hundred and nineteen is hereby amended by striking out the word "nine", in the twelfth line, and inserting in place thereof the word:—ten,—so as to read as follows:—*Section 8.* A city or town which has authorized a debt to be incurred within the limitations as to amount and time of payment prescribed by this act may issue bonds, notes or certificates of indebtedness therefor, properly denominated on the face thereof, signed by its treasurer, and, if issued by a city, countersigned by its mayor, unless its charter otherwise provides, or if issued by a town, countersigned by a majority of its selectmen, and by any other officers, boards or commissioners of a city or town whose countersignatures may be required by law, at such rate of interest as may be deemed proper, and such city or town may, except as provided in section ten, sell such bonds, notes or certificates of indebtedness at not less than par, at public or private sale, or may use the same in payment of such debts: *provided, however,* that if the amount of the annual payment and the period of the loan are not specified by the vote authorizing the debt to be incurred, the officers authorized to issue bonds or notes therefor may issue the same subject to the provisions and limitations of this act. The auditor or similar officer in cities, and the town accountant in towns having such an officer, and the treasurer in all other towns shall, not later than May first of each year, notify the board of assessors in writing of the amount of debt falling due during the current financial year, the sinking fund requirements, if any, and what provision has been made for meeting such requirements; and the board shall make such provision for meeting said debt and sinking fund requirements in the tax levy of that year as in its judgment may be necessary.

SECTION 5. Section nine of said chapter seven hundred and nineteen is hereby amended by striking out the words "or town", in the first and fourth lines, and inserting in place thereof, in each instance, the words:—town or district,—and by adding at the end of said section the words:—*provided, however,* that the period from the date of issue of the original loan and the date of maturity of the refunding loan shall be not more than one year; and *provided, further,* that no notes shall be refunded under the provisions of this section except under the authority of such vote as is required

for the original borrowing, — so as to read as follows: — *Section 9.* If a city, town or district votes to issue bonds, notes or certificates of indebtedness in accordance with the provisions of law, the officers authorized to issue the same may, in the name of such city, town or district, make a temporary loan for a period of not more than one year in anticipation of the money to be derived from the sale of such bonds, notes or certificates of indebtedness and may issue notes therefor; but the time within which such securities shall become due and payable shall not be extended by reason of the making of such temporary loan beyond the time fixed in the vote authorizing the issue of such bonds, notes or certificates of indebtedness; and notes issued under the provisions of this section and of sections three and four of this act for a shorter period than one year may be refunded by the issue of other notes maturing within the required period: *provided, however,* that the period from the date of issue of the original loan and the date of maturity of the refunding loan shall be not more than one year; and *provided, further,* that no notes shall be refunded under the provisions of this section except under the authority of such vote as is required for the original borrowing.

SECTION 6. This act shall take effect upon its passage. [*Approved March 7, 1914.*]

CHAPTER 155.

An Act relative to the Giving of Bonds in Blasting Operations.

Be it enacted, etc., as follows:

SECTION 1. Section one of chapter three hundred and twenty-five of the acts of the year nineteen hundred and eleven is hereby amended by inserting at the end of the first sentence the following: — *provided, however,* that the chief of the district police or the official granting the permits may determine a single and blanket bond in a penal sum not exceeding fifteen thousand dollars to be sufficient to cover the risk of damage from all blasting operations of the applicant, either under the permit so issued, or under future permits to use explosives in blasting operations, — so as to read as follows: — *Section 1.* Before the issue of a permit to use an explosive in the blasting of rock or any other substance as prescribed by the detective and fire inspection department of the district police, the applicant for the permit shall file with the clerk of the city or town in which the blasting is to be done, a bond running to the city or town with a surety or sureties approved by the treas-

urer thereof, for such penal sum not exceeding ten thousand dollars as the chief of the district police or the official granting the permit shall determine to be necessary in order to cover the risk or damage that might ensue from the blasting: *provided, however*, that the chief of the district police or the official granting the permits may determine a single and blanket bond in a penal sum not exceeding fifteen thousand dollars to be sufficient to cover the risk of damage from all blasting operations of the applicant, either under the permit so issued, or under future permits to use explosives in blasting operations. The bond shall be conditioned upon the payment of any loss, damage or injury resulting to persons or property by reason of the use or keeping of said explosive.

SECTION 2. This act shall take effect upon its passage. [*Approved March 11, 1914.*]

CHAPTER 189.

An Act to authorize the City of Taunton to furnish Electricity in the Town of Raynham.

Be it enacted, etc., as follows:

SECTION 1. The city of Taunton is hereby authorized, with the approval of the selectmen of the town of Raynham and of the board of gas and electric light commissioners, to carry on the business of furnishing electricity for heat, light and power in Raynham, the same to be supplied from the Taunton municipal lighting plant situated in Taunton, with the rights, powers and privileges and subject to the duties, liabilities and restrictions set forth in all general laws now or hereafter in force relating to electric light corporations.

SECTION 2. This act shall take effect upon its passage. [*Approved March 17, 1914.*]

CHAPTER 198.

An Act to establish the Date for the Assessment of Taxes and for Other Purposes.

Be it enacted, etc., as follows:

SECTION 1. The first day of April shall hereafter be the date as of which taxes shall be assessed, except where in specific cases it is by law otherwise provided.

SECTION 2. In the following acts and sections of acts, as amended, in each place wherein at the passage thereof there oc-

curred the word "May", said word is hereby stricken out, and there is inserted in place thereof the word:—April,—to wit: sections four, thirteen, fourteen, fifteen, twenty-three, twenty-six, fifty-seven and ninety-four of Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine; sections three, fourteen, thirty-six, fifty and fifty-one of Part II of said chapter four hundred and ninety; and sections four, six, eight, eleven, fourteen, eighteen, fifty-eight, seventy-two, seventy-three and seventy-five of Part III of said chapter four hundred and ninety.

SECTION 5. Part I of chapter four hundred and ninety of the acts of the year nineteen hundred and nine is hereby amended by striking out sections forty-one, eighty-four, ninety-three and one hundred and one, and inserting in place thereof the following new sections:—*Section 41.* Assessors before making an assessment shall give seasonable notice thereof to all persons, firms and corporations, domestic or foreign, subject to taxation in their respective cities and towns. Such notice shall be posted in one or more public places in each city or town, or shall be given in some other sufficient manner, and shall require the said persons, firms and corporations to bring in to the assessors, before a date therein specified, in case of residents a true list of all their polls and personal estate not exempt from taxation, and in case of non-residents and foreign corporations a true list of all their personal estate in that city or town not exempt from taxation, and may or may not require such list to include their real estate which is subject to taxation in that city or town. It shall also require all persons and corporations, except corporations making returns to the insurance commissioner as required by section nineteen of chapter five hundred and seventy-six of the acts of the year nineteen hundred and seven, to bring in to the assessors before a date therein specified, which shall not be later than the first day of June then following, unless the assessors for cause shown extend the time to the first day of July, true lists of all real and personal estate held by them respectively for literary, temperance, benevolent, charitable or scientific purposes on the preceding first day of April, or at the election of such corporation on the last day of its financial year last preceding said first day of April, and to state the amount of receipts and expenditures for said purposes during the year last preceding said days. The notice shall contain the provisions of section forty-five. *Section 84.* Whenever an abatement is finally made to any corporation organized under

the laws of this commonwealth and liable to a corporate franchise tax upon any tax assessed by the assessors of any city or town, upon or in respect of works, structures, real estate, machinery, poles, underground conduits, wires and pipes, the assessors, commissioners or court granting such abatement shall forthwith notify the tax commissioner of the commonwealth thereof, and shall state in such notice what sum was determined by such assessors, commissioners or court to have been the full and fair cash value of such works, structures, real estate, machinery, poles, underground conduits, wires and pipes on the first day of April on which the tax so abated was originally assessed. *Section 93.* Assessors shall annually, on or before the first Monday of July, return to the tax commissioner the names of all corporations, except banks of issue and deposit, having a capital stock divided into shares, chartered by the commonwealth or organized under the general laws for the purposes of business or profit and established in their respective cities and towns or owning real estate therein, and a statement in detail of the works, structures, real estate, machinery, poles, underground conduits, wires and pipes owned by each of said corporations and situated in such city or town, with the value thereof, on the first day of April preceding, and the amount at which the same is assessed in said city or town for the then current year. They shall also, on or before the first Monday of August, return to the tax commissioner the names of all foreign corporations which have a usual place of business within said city or town. If the assessors neglect to comply with the requirements of this section, each assessor so neglecting shall forfeit one hundred dollars. *Section 101.* Said commissioner shall cause abstracts to be prepared showing the amount of the corporate franchise value of corporations organized in this commonwealth and of the value of the shares of national banks represented by the taxes distributed according to law to each city and town. He may require from state, city and town officers such further returns and statements relative to the amount and value of taxable property in the several cities and towns as in his judgment may be necessary. He shall to the best of his judgment and discretion prepare said equalization and apportionment upon the basis of the returns and statements herein provided for and authorized, and of any other information in his possession.

SECTION 6. Part III of chapter four hundred and ninety of the acts of the year nineteen hundred and nine is hereby amended by striking out sections forty, forty-one, forty-two, forty-three, forty-five, fifty-nine, sixty-four and seventy-eight, and inserting in place

thereof the following new sections:— *Section 40.* Every corporation organized under the general or special laws of the commonwealth for purposes of business or profit, having a capital stock divided into shares, except banks, whose shares are otherwise taxable under the provisions of this part, in addition to all returns required by its charter, and in addition to all returns otherwise required under the provisions of this part, shall annually, between the first and tenth days of April, make a return to the tax commissioner, under oath of its treasurer, stating the name of the corporation, its place of business, and setting forth as of the first day of April of the year in which the return is made:— First. The total authorized amount of the capital stock of the corporation; the amount issued and outstanding and the amount then paid thereon; the classes, if any, into which it is divided; the par value and number of its shares; the market value of the shares of its stock; or of each class of its stock, if there are two or more classes. Second. A statement in such detail as the tax commissioner may require of the works, structures, real estate, machinery, poles, underground conduits, wires and pipes, and of the merchandise and other assets belonging to the corporation, with the value thereof, and of the liabilities of the corporation; and in the case of domestic business corporations a statement of such assets as are without the commonwealth. Except in the case of domestic business corporations the returns required by this section shall also contain, in a form prescribed by the tax commissioner, a statement of the profit or loss which has resulted from the business of the corporation for the twelve months ending with the thirty-first day of December next preceding the year in which the return is made. Third. And a complete list of the shareholders of the corporation, their residences, the amount and class of stock, if more than one, belonging to each. If stock is held as collateral security, the list shall state the name and residence of the pledgor and of the pledgee. Railroad corporations and telegraph, street railway, and electric railroad companies, whether chartered or organized in this commonwealth or elsewhere, shall also state in their return the whole length of their lines and so much of the length of their lines as is without the commonwealth; electric railroad companies shall also return so much of their line as is constructed on private land; street railway and electric railroad companies shall also state in their return the length of track operated by them in each city or town on the thirty-first day of March preceding the return, to be determined by measuring as single track the total length of all tracks operated by them, in-

cluding sidings and turn-outs, whether owned or leased by them or over which they have trackage rights only, and the amount of dividends paid on their capital stock during the year ending on the thirtieth day of September preceding the return, and during each year from the organization of the company. Telephone companies organized under the general or special laws of this commonwealth, and manufacturing, owning, using, selling or licensing others to use telephones or other apparatus or appliances pertaining thereto wholly or partly within this commonwealth, and all such companies incorporated without the commonwealth for the purpose of establishing, owning or licensing others to use such telephones, apparatus or appliances, but having in use within it any of their lines or telephones, shall also state in their return, in such form as the tax commissioner may require, the facts necessary to ascertain the deductions authorized by the following section. Such domestic companies may annually, between the first and tenth days of April, make a return to the tax commissioner, signed and sworn to by their president, treasurer and clerk, specifying the amount and market value of all stocks in other corporations held by them upon which a tax has been assessed and actually paid either in this or in any other state for the year preceding the date of said return; and the books, accounts and papers of such corporations shall be examined by the tax commissioner so far as may be necessary for the verification of said return. Insurance companies organized under the general or special laws of this commonwealth and having a capital stock shall also state in their return, in such detail as the tax commissioner may require, the real and personal property belonging to the corporation within and without the commonwealth. Other corporations required to make a return under the provisions of this section shall also state therein the amount, value and location of all works, structures, real estate, machinery, poles, underground conduits, wires and pipes owned by them and subject to local taxation without the commonwealth. Such return shall be filed with the tax commissioner. In the case of domestic business corporations the whole of said return, and in the case of other corporations so much of said return as relates to the profit or loss which has resulted from the business of the corporation shall be open only to the inspection of the tax commissioner, his deputy, clerks and assistants, and such other officers of the commonwealth as may have occasion to inspect it for the purpose of assessing or collecting taxes. *Section 41.* The tax commissioner shall ascertain from the returns or otherwise the true market value of the shares

of each corporation subject to the requirements of the preceding section, and shall estimate therefrom the fair cash value of all of said shares constituting its capital stock on the preceding first day of April, which, unless by the charter of a corporation a different method of ascertaining such value is provided, shall, for the purposes of this part, be taken as the true value of its corporate franchise. From such value there shall be deducted:— First. In case of a railroad corporation, or telegraph, street railway or electric railroad company, whether chartered or organized in this commonwealth or elsewhere, so much of the value of its capital stock as is proportional to the length of that part of its line, if any, lying without the commonwealth; and also the value of its works, structures, real estate, machinery, poles, underground conduits, wires and pipes, subject to local taxation within the commonwealth. Second. In case of such a domestic telephone company, the amount and market value of all stock in other corporations held by it upon which a tax has been paid in this or other states for the twelve months last preceding the date of the return; and in case of such a foreign telephone company, so much of the value of its capital stock as is proportional to the number of telephones used or controlled by it, or under any letters patent owned or controlled by it without the commonwealth. In case of a telephone company, whether chartered or organized in this commonwealth or elsewhere, the value of its works, structures, real estate, machinery, poles, underground conduits, wires and pipes, subject to local taxation within the commonwealth. Third. In case of a domestic business corporation, the value of the works, structures, real estate, machinery, poles, underground conduits, wires and pipes owned by it within the commonwealth, subject to local taxation, and of securities which if owned by a natural person resident in this commonwealth would not be liable to taxation; also the value of its property situated in another state or country and subject to taxation therein. There shall not be deducted the value of securities which if owned by a natural person resident in this commonwealth would be liable to taxation, nor shall there be deducted the value of any shares of stock of the corporation itself owned directly or indirectly by it or for its benefit; and the tax commissioner in determining for the purposes of taxation the value of the corporate franchise of any such corporation shall not take into consideration any debts of such corporation unless the returns required from it contain a statement duly signed and sworn to, setting forth that no part of such debts was incurred for the purpose of reducing the amount

of taxes to be paid by it. Fourth. In case of corporations subject to the requirements of the preceding section, other than railroad corporations, telegraph, telephone, street railway and electric railroad companies, whether chartered or organized in this commonwealth or elsewhere, and of domestic business corporations, the value as found by the tax commissioner of their works, structures, real estate, machinery, poles, underground conduits, wires and pipes, subject to local taxation wherever situated. Fifth. In case of a stock insurance company the value as found by the tax commissioner of its real estate subject to local taxation wherever situated, and of securities which, if owned by a natural person resident in this commonwealth, would not be liable to taxation; also the value as found by the tax commissioner of its personal property situated in another state or country and subject to taxation therein. For the purposes of this section the tax commissioner may take the value at which such works, structures, real estate, machinery, poles, underground conduits, wires and pipes are assessed at the place where they are located as the true value, but such local assessment shall not be conclusive of the true value thereof. *Section 42.* The tax commissioner may require a corporation to prosecute an appeal from the valuation of its works, structures, real estate, machinery, poles, underground conduits, wires and pipes by the assessors of a city or town, either to the county commissioners or to the superior court, whose decision shall be conclusive upon the question of value. Upon such an appeal the tax commissioner may be heard, and in the superior court costs may be awarded as justice requires. *Section 43.* Every corporation subject to the provisions of section forty shall annually pay a tax upon its corporate franchise, after making the deductions provided for in section forty-one, at a rate equal to the average of the annual rates for three years preceding that in which such assessment is laid, the annual rate to be determined by an apportionment of the whole amount of money to be raised by taxation upon property in the commonwealth during the same year, as returned by the assessors of the several cities and towns under the provisions of section fifty-nine of Part I, after deducting therefrom the amount of tax assessed upon polls for the preceding year, as certified to the tax commissioner, upon the aggregate valuation of all cities and towns for the preceding year, as returned under sections fifty-nine and sixty of Part I; but the said tax upon the value of the corporate franchise of a domestic business corporation, after making the deductions provided for in section forty-one, shall not exceed a tax levied at

the rate aforesaid upon an amount, less said deductions, twenty per cent in excess of the value, as found by the tax commissioner, of the works, structures, real estate, machinery, poles, underground conduits, wires and pipes, and merchandise, and of securities which if owned by a natural person resident in this commonwealth would be liable to taxation; and the total amount of tax to be paid by such corporation in any year upon its property locally taxed in this commonwealth and upon the value of its corporate franchise shall amount to not less than one tenth of one per cent of the market value of its capital stock at the time of said assessment as found by the tax commissioner. *Section 45.* If the value of the works, structures, real estate, machinery, poles, underground conduits, wires and pipes of a corporation subject to local taxation within the commonwealth, as determined by the tax commissioner, is less than the value thereof as determined by the assessors of the place where it is situated, he shall give notice of his determination to such corporation; and, unless within one month after the date of such notice it applies to said assessors for an abatement, and, upon their refusal to grant an abatement, prosecutes an appeal under the provisions of section seventy-six of Part I, giving notice thereof to the tax commissioner, the valuation of said commissioner shall be conclusive upon said corporation. *Section 59.* A corporation or agent neglecting to make the returns required by section twenty-six shall forfeit fifty dollars for every day during which such neglect continues. A corporation, company, association or partnership which fails to make the return required by section thirty-four shall forfeit twenty-five dollars. If it neglects to make such return for ten days after notice thereof, addressed to it, has been deposited in the post office, postage prepaid, it shall further forfeit five hundred dollars, and upon an information by the attorney-general at the relation of the tax commissioner it may be restrained from the further transaction of its business in this commonwealth until it has made such return; but such penalties shall not be incurred if it is proved that the return was duly made and deposited in the post office, postage prepaid, properly directed to the tax commissioner, and that there was no neglect. If any return required by section thirty-four contains a false statement which is known, or by the exercise of reasonable care might have been known, to the agent or officers making it, to be false, such company or agent shall be liable for the amount of tax thereby lost to the commonwealth and, in addition, to a penalty of not less than five hundred nor more than five thousand dollars. Any corporation, com-

pany, co-partnership or association, except a domestic business or foreign corporation liable to taxation under the provisions of sections thirty-seven, thirty-eight, forty-three, forty-four, fifty-two and fifty-three, neglecting to make the returns required by this act, or refusing or neglecting, when required, to submit to the examinations provided for therein shall forfeit such sum not greater than two per cent upon the par value of its capital stock as the court may deem just and equitable. If a guardian, executor, administrator or trustee neglects to make the returns required by section eight on or before the tenth day of April of each year, the tax commissioner shall give notice by mail, postage prepaid, to such guardian, executor, administrator or trustee of his or its default. If he or it omits to file the said return within thirty days after such notice of default has been given, he or it shall forfeit to the commonwealth not less than five nor more than ten dollars for each day for fifteen days after the expiration of said thirty days, and not less than ten nor more than two hundred dollars for each day thereafter during which such default continues, or any other sum not greater than the maximum penalty or forfeiture which the court may deem just and equitable. The penalties or forfeitures herein provided for may be recovered in an action brought in the county of Suffolk in the name of the commonwealth, or they may be recovered by an information in equity in the name of the attorney-general at the relation of the tax commissioner brought in the supreme judicial court for the county of Suffolk. *Section 64.* No taxes shall be assessed in a city or town for state, county or town purposes, upon the shares in the capital stock of corporations, companies or associations taxable under the provisions of sections thirty-seven, thirty-eight, forty-three, fifty-two and fifty-three, for any year for which they pay to the treasurer and receiver general a tax on their corporate franchises; or, in the case of safe deposit, loan and trust companies, for any year for which they pay a tax as provided in section thirty-seven. Such proportion of the tax paid by each corporation, company or association under the provisions of sections thirty-eight and forty-three, except domestic business corporations, street railway and electric railroad companies, as corresponds to the proportion of its stock owned by persons residing in this commonwealth, shall be distributed, credited and paid to the several cities and towns in which, from the returns or other evidence, it appears that such persons resided on the preceding first day of April, according to the number of shares so held in such cities and towns respectively. Such proportion of the tax

paid by safe deposit, loan and trust companies under the provisions of section thirty-seven as corresponds to the amount of property held by them in trust or on deposit, as described in said section, for beneficiaries or depositors resident in this commonwealth, shall be distributed, credited and paid to the several cities and towns in which, from the returns or other evidence, it appears that such beneficiaries and depositors resided on the first day of the preceding April, according to the aggregate amount so held for beneficiaries and depositors residing in such cities and towns respectively. If stock is held by co-partners, guardians, executors, administrators or trustees, the proportion of tax corresponding to the amount of stock so held shall be credited and paid to the cities and towns where the stock would have been taxed under the provisions of clauses fourth, fifth, sixth and seventh of section twenty-three and section twenty-seven of Part I. If a city or town owns stock in any such corporation a return to said city or town shall be made as if such stock were owned by persons resident therein. Such proportion of the tax paid by each electric railroad company under the provisions of sections forty-three and forty-four as corresponds to the proportion of its line constructed on private land shall be distributed, credited and paid as above provided. Such proportion of the tax paid by any such electric railroad company under the provisions of sections forty-three and forty-four as corresponds to the proportion of its line located longitudinally upon public ways and places shall be distributed, credited and paid to the several cities and towns in proportion to the length of tracks operated by such company in such cities and towns respectively. The tax paid by each street railway company under the provisions of sections forty-three and forty-four shall be apportioned among the several cities and towns in proportion to the length of tracks operated by such company in said cities and towns respectively. The share of the tax paid by a street railway or an electric railroad company in respect of its tracks upon locations granted by the board of metropolitan park commissioners or by the Wachusett mountain state reservation commission or by the Greylock reservation commission shall be apportioned to the commonwealth, and shall be credited by the treasurer and receiver general to the sinking fund of the loan to which the expenditure for the road, boulevard, park or reservation in which the tracks are located was charged. The tax paid by domestic business corporations under the provisions of section forty-three shall be distributed, credited and paid to cities and towns of the commonwealth or shall be retained by the

commonwealth in the manner following:— Such part of said tax paid by each of said domestic business corporations as is paid on account of shares of stock of said corporations owned by non-residents of Massachusetts shall be retained by the commonwealth. The remainder of said tax paid by each of said corporations shall be distributed, credited and paid to the city or town of the commonwealth where the business of the corporation is carried on, and if any such corporation maintains an office, store or factory in more than one city or town of the commonwealth this part of the tax paid by it shall be distributed, credited and paid to such cities and towns in proportion to the value of the tangible property of the corporation in each of such cities or towns on the first day of April, as determined from the returns or in any other manner: *provided*, that if any such corporation does not conduct its business in Massachusetts and does not own any tangible property in any city or town of the commonwealth, other than furniture and equipment reasonably necessary for the use of the clerk or other executive officers of such corporation, all of the tax paid by such corporation shall be retained by the commonwealth. *Section 78.* Assessors shall annually on or before the first Monday in July return to the tax commissioner a list of the real estate, merchandise and other property of the persons, concerns or companies doing an express business as aforesaid, and in such form and detail as the tax commissioner may require, with the value thereof on the first day of April preceding and the amount at which the same are assessed in said city or town for the year then current. If the assessors neglect to comply with the requirements of this section, each assessor so neglecting shall forfeit one hundred dollars.

SECTION 7. Chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three is hereby amended by striking out section forty-nine and inserting in place thereof the following new section:— *Section 49.* If a corporation fails to file its report of condition within thirty days after the date of its annual meeting or of a final adjournment thereof, the commissioner of corporations shall give notice by mail, postage prepaid, to such corporation of its default. If it omits to file such report within thirty days after such notice of default has been given, it shall forfeit to the commonwealth not less than five nor more than ten dollars for each day for fifteen days after the expiration of the said thirty days, and not less than ten nor more than two hundred dollars for each day thereafter during which such default continues, or any other sum, not greater than the maximum penalty or for-

feiture, which the court may deem just and equitable. If a corporation fails for two successive years to file its annual report of condition, the supreme judicial court, upon application by the commissioner of corporations, after notice and hearing, may decree a dissolution of the corporation.

SECTION 8. This act shall take effect upon its passage. [*Approved March 19, 1914.*]

CHAPTER 217.

An Act relative to Vacations of Laborers employed by Cities and Towns.

Be it enacted, etc., as follows:

SECTION 1. All persons classified as laborers, or doing the work of laborers, and regularly employed by cities or towns for more than one year, shall be granted a vacation of not less than two weeks during each year of their employment, without loss of pay.

SECTION 2. This act shall be submitted to the voters of each of the cities and towns of the commonwealth at the next annual state election for their acceptance or rejection, and shall take effect in any city or town upon its acceptance by a majority of the voters voting thereon in the affirmative. [*Approved March 23, 1914.*]

CHAPTER 244.

An Act to dissolve Certain Corporations.

Be it enacted, etc., as follows:

SECTION 1. Such of the following named corporations, as are not already legally dissolved, are hereby dissolved, subject to the provisions of sections fifty-two and fifty-three of chapter four hundred and thirty-seven of the acts of the year nineteen hundred and three:¹ —

Belchertown Electric Company.
French King Rapids Power Company.
Middleton Electric Light Company.
Somerville Electric Light Company.
South Shore Gas Company.
Union Electric Light Company.

SECTION 2. Nothing in this act shall be construed to affect any suit now pending by or against any corporation mentioned in the first section hereof, nor any suit now pending or hereafter brought

¹ This act names 981 corporations, but only gas or electric companies are mentioned here.

for any liability now existing against the stockholders or officers of any such corporation, nor to revive any charter previously annulled or corporation previously dissolved, nor to make valid any defective organization of any of the supposed corporations mentioned in said first section.

SECTION 3. Suits upon choses in actions arising out of contracts sold or assigned by any corporation dissolved by this act may be brought or prosecuted in the name of the purchaser or assignee. The fact of sale or assignment and of purchase by the plaintiff shall be set forth in the writ or other process; and the defendant may avail himself of any matter of defence of which he might have availed himself in a suit upon the claim by such corporation, had it not been dissolved by this act.

SECTION 4. This act shall take effect upon its passage. [*Approved March 26, 1914.*]

CHAPTER 245.

An Act relative to the Charter of the Sagamore Water Company.

Be it enacted, etc., as follows:

SECTION 1. Section seventeen of chapter six hundred and eighteen of the acts of the year nineteen hundred and eight, as amended by section one of chapter one hundred and thirty-eight of the acts of the year nineteen hundred and eleven, is hereby further amended by striking out the word "six", in the fourth line, and inserting in place thereof the word:—nine,—so as to read as follows:—*Section 17.* This act shall take effect upon its passage, but shall become void unless said water company shall have begun to distribute water through its pipes to consumers in said town within nine years after the date of its passage.

SECTION 2. This act shall take effect upon its passage. [*Approved March 26, 1914.*]

CHAPTER 247.

An Act to provide for the Weekly Payment of Wages.

Be it enacted, etc., as follows:

Section one hundred and twelve of chapter five hundred and fourteen of the acts of the year nineteen hundred and nine, as amended by chapter three hundred and fifty of the acts of the year nineteen hundred and ten, and by chapter two hundred and eight of the acts of the year nineteen hundred and eleven is hereby

further amended by striking out the words " Every manufacturing, mining, or quarrying, mercantile, railroad, street railway, telegraph or telephone corporation, every express company or water company, and every contractor, person or partnership engaged in any manufacturing business, in any of the building trades, in quarries or mines, upon public works or in the construction or repair of railroads, street railways, roads, bridges or sewers, or of gas, water or electric light works, pipes or lines", in the first nine lines thereof, and inserting in place thereof the following: — Every person, firm or corporation engaged in carrying on a factory, workshop, manufacturing, mechanical or mercantile establishment, mine, quarry, railroad or street railway, or a telephone, telegraph, express or water company, or any of the building trades, or the construction or repair of any railroad, street railway, road, bridge, sewer, gas, water or electric light works, pipes or lines, — so as to read as follows: — *Section 112.* Every person, firm or corporation engaged in carrying on a factory, workshop, manufacturing, mechanical or mercantile establishment, mine, quarry, railroad or street railway, or a telephone, telegraph, express or water company, or any of the building trades, or the construction or repair of any railroad, street railway, road, bridge, sewer, gas, water or electric light works, pipes or lines, shall pay weekly each employee engaged in his or its business the wages earned by him to within six days of the date of said payment, but any employee leaving his or her employment, shall be paid in full on the following regular pay day; and any employee discharged from such employment shall be paid in full on the day of his discharge, or in the city of Boston as soon as the provisions of law requiring pay rolls, bills and accounts to be certified shall have been complied with; and the commonwealth, its officers, boards and commissions shall so pay every mechanic, workman and laborer who is employed by it or them, and every person employed by it or them in any penal or charitable institution, and every county and city shall so pay every employee who is engaged in its business the wages or salary earned by him, unless such mechanic, workman, laborer or employee requests in writing to be paid in a different manner; and every town shall so pay each employee in its business if so required by him; but an employee who is absent from his regular place of labor at a time fixed for payment shall be paid thereafter on demand. The provisions of this section shall not apply to an employee of a co-operative corporation or association if he is a stockholder therein unless he requests such corporation to pay him weekly. The board of railroad commissioners, after a

hearing, may exempt any railroad corporation from paying weekly any of its employees if it appears to the board that such employees prefer less frequent payments, and that their interests and the interests of the public will not suffer thereby. No corporation, contractor, person or partnership shall by a special contract with an employee or by any other means exempt himself or itself from the provisions of this and the following section. Whoever violates the provisions of this section shall be punished by a fine of not less than ten nor more than fifty dollars. [*Approved March 26, 1914.*]

CHAPTER 263.

An Act to provide for the Posting of Information in Industrial Establishments.

Be it enacted, etc., as follows:

SECTION 1. The state board of labor and industries may require employers to post in conspicuous positions in any place of employment such placards, posters or signs as the said board may issue for the information of employees.

SECTION 2. This act shall take effect upon its passage. [*Approved March 31, 1914.*]

CHAPTER 284.

An Act to prohibit the Injuring of Water Meters and the Unlawful Use of Water.

Be it enacted, etc., as follows:

Whoever unlawfully and intentionally injures, or suffers to be injured, a water meter belonging to a city or town, or to a district or company engaged in supplying water, or prevents such meter from duly registering the quantity of water supplied through it, or hinders or interferes with its proper action or just registration, or attaches a pipe to a main or pipe belonging to a city, town, district or water company, or otherwise uses or causes to be used the water supplied by a city, town, district or company without the consent of the same, unless it passes through a meter set by such city or town, district or company, shall for every such offence be punished by a fine of not more than one hundred dollars or by imprisonment for not more than one year, or by both such fine and imprisonment. [*Approved April 2, 1914.*]

CHAPTER 287.

An Act relative to the Business of Plumbing.

Be it enacted, etc., as follows:

Chapter five hundred and thirty-six of the acts of the year nineteen hundred and nine is hereby amended by striking out section ten and inserting in place thereof the following new section:—

Section 10. Every person engaging in the business of plumbing as a master plumber, or working at the business of plumbing as a journeyman plumber, not having been registered or licensed as herein provided; and every person engaging in or working at the business of plumbing in a city or town where he has been forbidden so to do under the provisions of section four of this act; and every person engaged in the business of plumbing as a master plumber or employing plumber who engages or employs any person to work as a journeyman plumber who has not been registered or licensed as provided by this act; and every person violating any provision of this act or any rule or regulation made hereunder, shall be punished by a fine not exceeding fifty dollars for each offence. [*Approved April 2, 1914.*]

CHAPTER 288.

An Act relative to Untrue and Misleading Advertisements.

Be it enacted, etc., as follows:

SECTION 1. Section one of chapter four hundred and eighty-nine of the acts of the year nineteen hundred and twelve is hereby amended by striking out the word "form", in the third line, so as to read as follows:— *Section 1.* If any person, firm, corporation or association, or any employee thereof, in a newspaper, circular, letter or other publication published, distributed or circulated in this commonwealth or on any billboard, sign, card, label or other advertising medium displayed on, in or near a street, electric car, show case, store or other place in this commonwealth, knowingly makes or disseminates or causes to be made or disseminated any statement or assertion of fact concerning the quantity, the quality, the method of production or manufacture, the cost of production, the cost to the advertiser, the present or former price, or the reason for the price of the merchandise of such person, firm, corporation or association, or concerning the manner or source of purchase of such merchandise, or the possession of rewards, prizes or distinc-

tions conferred on account of such merchandise, which statement or assertion has the appearance of an offer advantageous to the purchaser and is untrue or calculated to mislead, the person or corporation, or the member or members of a firm or association, causing such statement or assertion to be made or disseminated, also the employee making or disseminating such statement or assertion, shall be guilty of a misdemeanor, and shall be liable to a fine of not less than ten nor more than five hundred dollars for each offence.

SECTION 2. This act shall take effect upon its passage. [*Approved April 2, 1914.*]

CHAPTER 296.

An Act to authorize the Lake Pleasant Water Supply District in the Town of Montague to supply Electricity to Said District.

Be it enacted, etc., as follows:

SECTION 1. The water commissioners of the Lake Pleasant Water Supply District are hereby authorized to contract for the lighting of the streets, ways and public buildings of said district by electricity: *provided*, that the amount to be paid under any such contract shall not exceed the appropriation therefor made by the district.

SECTION 2. The district may levy and collect from taxpayers of the district such taxes as may be necessary to defray the expense of lighting the streets, ways and public buildings within the district.

SECTION 3. This act shall take effect upon its acceptance by a majority vote of the voters of said district present and voting thereon at a regular meeting or at a special meeting called for the purpose; but it shall become void unless so accepted on or before the first day of January, in the year nineteen hundred and fifteen. [*Approved April 6, 1914.*]

CHAPTER 306.

An Act making an Appropriation for Expenses of Certain Litigation between the Commonwealth and the Haverhill Gas Light Company.

Be it enacted, etc., as follows:

SECTION 1. A sum not exceeding seventy-five hundred dollars is hereby appropriated, to be paid out of the treasury of the commonwealth from the ordinary revenue, for the expenses of the liti-

gation between the commonwealth and the Haverhill Gas Light Company, the same to be in addition to any amount heretofore appropriated for this purpose.

SECTION 2. This act shall take effect upon its passage. [*Approved April 6, 1914.*]

CHAPTER 335.

An Act relative to the Removal of Overhead Wires and Construction in the City of New Bedford.

Be it enacted, etc., as follows:

SECTION 1. The board of aldermen of the city of New Bedford, with the approval of the mayor, shall have exclusive authority to cause to be removed from above the surface of the streets designated in section two hereof, all telegraph, telephone, electric light, electric motor and power, and all other wires, cables or conductors, in and above said streets, and all poles and structures in said streets used for the support of the same, except such structures, poles, wires, cables and conductors as are hereinafter excepted, and to cause all such wires, cables and conductors to be placed, maintained and operated in underground conduits.

SECTION 2. The provisions of this act shall apply to all public ways and places within the area bounded by a line drawn through David street from Acushnet river to Clarks cove, thence by the shore of Clarks cove to Rockdale avenue, to Dartmouth street, to Oak street, to Grape street, to Page street, to Hawthorn street, to Ash street, to Kempton street, to Cedar street, to Durfee street, to Summer street, to Sawyer street, to Purchase street, to Dean street, to Quanset street, to Coffin avenue, to Church street, to Nash road, to Acushnet avenue, to Hadley street, to Acushnet river and thence to the place of beginning; also to the following public ways or parts of ways, to wit:— Hawthorn street from Ash street to Rockdale avenue, Union street from Ash street to Rockdale avenue, Kempton street from Ash street to Dartmouth line, Acushnet avenue from Hadley street to Tarkiln Hill road, Arnold street from Ash street to Rockdale avenue.

SECTION 3. The inspector of wires, city engineer, and superintendent of streets shall annually, in the month of January, present to the mayor and board of aldermen a list of public ways and places specified in section two, or parts thereof, from which, in their judgment, the overhead wires and construction should be removed in accordance with the provisions of this act.

SECTION 4. On or before the first day of April in any year, after a hearing notice of which is given by publication in at least two daily newspapers published in the city of New Bedford, the first publication to be at least seven days prior to the date of hearing, which notice shall specify the part or parts of the public ways or places from which it is intended then to order the removal of all such overhead wires and construction, the board of aldermen, with the approval of the mayor, shall designate by order the part or parts of such ways and places from which all such overhead wires and construction, other than those excepted in this act, shall be removed or placed underground within that calendar year; but the extent of the ways and places so prescribed in any calendar year shall not exceed one mile according to lineal measurement, and the Automatic Telephone Company of New Bedford shall not be required under this act to do work involving an expenditure of more than five thousand dollars in any one year, and no person, firm or corporation shall be required under this act to do work involving an expenditure of more than thirty thousand dollars in any one year. Any expenditure for work ordered and done under the provisions of this act by any person, firm or corporation in excess of the limitations above specified shall be reckoned as a part of the expenditures to be required under this act in the following year or years and credited accordingly to the person, firm or corporation making such expenditure. In complying with any order under this section no owner or user of such overhead wires and construction shall be required to remove the same or to build underground conduits to contain the wires unless such conduits as ordered will be directly connected with other similar conduits of such owner or user. The board of aldermen, with the approval of the mayor, shall cause the owners and users of such overhead wires and construction to remove or place them underground, and also to remove any poles and structures used to support such overhead wires or construction in the public ways and places, or parts thereof, in any prescribed part of the said district, except when, in the judgment of the board of aldermen and of the mayor, it is impracticable or inexpedient to remove any such overhead wires or construction; it being, nevertheless, the purpose of this act to cause the removal annually from some specified mile of the above named public ways and places of all such overhead wires and construction and all poles or structures used for the support thereof not herein expressly excepted, so far as, in the judgment of the mayor and board of aldermen, such removal is practicable and expedient; and every owner

and user of such overhead wires and construction shall, in accordance with the direction of the board of aldermen, with the approval of the mayor, within said calendar year remove or place the same underground in accordance with the provisions of this act; and it shall be the duty of the inspector of wires to enforce compliance with the orders and directions of the board of aldermen made with the approval of the mayor under this act.

SECTION 5. After parts of said public ways and places shall have been prescribed as aforesaid no person, firm or corporation shall place any poles or other structures for the support of overhead wires and construction, except those herein expressly excepted, in any public way or place or part thereof, thus prescribed, except temporarily, and with the consent of the inspector of wires; and if, after the expiration of the time specified in the order of removal, there shall remain in any such public ways or places any poles or overhead wires and construction which under the provisions of this act should have been removed or placed underground, the inspector of wires shall cause the same to be removed forthwith, and the city may collect the expense of such removal from the owners or users by an action at law, provided that there was no unreasonable delay in the issuance of the necessary grants and permits by the proper authorities.

SECTION 6. Upon any application of any person, firm or corporation duly authorized by law to lay, erect or maintain, and maintaining overhead wires or construction in the public ways or places of the city, the board of aldermen, with the approval of the mayor, may grant permission, after public notice and hearing, such notice to be given by publication in at least two daily newspapers published in the city of New Bedford, the first publication to be at least seven days prior to the day of hearing, for the removal of any such overhead wires and construction within any of the public ways or places named in section two and not prescribed in any year, or within public ways and places of said city outside those specified in section two, and for the placing of the same and other overhead wires and construction, and any extensions thereof underground as herein provided. The board of aldermen, with the approval of the mayor, shall also, after public notice and hearing as required by law, grant locations for such additional poles and wires for local distribution from underground conduits, manholes and connections as may become reasonably necessary by reason of work done under the provisions of this act, specifying where such poles may be located and the kind of poles to be used. And the board of aldermen,

with the approval of the mayor, may delegate to the inspector of wires such authority in relation to the granting of such locations as the board may from time to time determine.

SECTION 7. After the passage of an order by the board of aldermen, with the approval of the mayor as provided in section four, requiring the removal or placing underground of all such overhead wires and construction in public ways or places prescribed in said order, it shall be obligatory upon such person, firm or corporation, before any opening shall be made in any such public way or place under such authority, to file with the city clerk and with the inspector of wires, a map or maps made to scale showing the public way or places which are desired or required to be used for said purposes, and giving the location, dimensions and course of the underground conduits, manholes or connections desired or required to be constructed, which map or maps shall be satisfactory to and approved in writing by the city engineer and inspector of wires before they are filed, and shall also be subject to the approval of the board of aldermen and of the mayor; and it shall be the duty of the city clerk, and he shall have authority, after such approval and filing, to issue, upon application by any person, firm or corporation interested, all permits for opening and occupying the public ways and places of said city which may be necessary to carry out the intent of this act.

SECTION 8. The inspector of wires, in case of the refusal or neglect of any person, firm or corporation to comply with any requirement made by the board of aldermen, with the approval of the mayor, under the authority of this act, may proceed in a summary manner to abate, prevent or remove any danger or injury which he deems likely to result from the failure to comply with any such requirement. The inspector of wires, subject to the orders of the board of aldermen, with the approval of the mayor, shall also have power, in his discretion, either generally or in particular cases, to extend the time prescribed for carrying out any work prescribed in this act.

SECTION 9. This act shall not apply to overhead wires and construction for street railway uses only, or to poles exclusively for street lights or, except as aforesaid, to poles for local distribution from underground conduits, manholes or connections, or to long distance telephone wires; nor shall it revoke or affect any rights already granted to any person, firm or corporation to place or maintain underground any conduits, manholes or connections; but all such conduits, manholes or connections laid hereafter in pursuance

of any such grant shall be laid subject to the provisions of this act so far as they are consistent with the terms of the grant. For the purposes of this act no wire shall be deemed a long distance wire which does not extend at least ten miles in a direct line from some central telephone office.

SECTION 10. The board of aldermen, with the approval of the mayor, may make such orders not inconsistent with the provisions of this act as may be necessary or expedient to carry into effect the purposes thereof. No existing ordinance of the city inconsistent with the provisions of this act shall apply to the grants or permits to be made or issued, or to work to be done, or to the conduits, manholes or connections to be laid or constructed pursuant to the provisions of this act.

SECTION 11. The board of aldermen, with the approval of the mayor, having first given the person, firm or corporation to whom the permit aforesaid is granted, opportunity to be heard, may order that the location of any underground conduit, manhole or connection, overhead wire or construction, or distributing pole shall be changed whenever it may deem such a change to be necessary in the public interest, and shall grant a substitute location therefor. Whenever the position of any underground conduit, manhole or connection, overhead wire or construction, or distributing pole is so ordered to be changed, the change shall be made by and at the expense of the owner, in conformity with the order, within such time as may be prescribed in the order of removal, and if not so changed, the inspector of wires may cause such change to be made, and the expense thereof may be recovered of the owners or users by an action at law in behalf of the city.

SECTION 12. On or before the first day of November, nineteen hundred and fourteen, the city engineer shall make such plan or plans as he shall deem needful, showing all electrical conduits, manholes, hand-holes, connections, poles, piers, or abutments in public ways and places in said city, the cost of the same to be paid as follows: — One half by the city, the other half by the companies owning said conduits, manholes, hand-holes, connections, poles, piers or abutments, their part to be determined by the city engineer and to be paid within sixty days after the presentation of bills therefor.

SECTION 13. The superior court or any justice thereof, shall, on petition of the board of aldermen, with the approval of the mayor, or of the inspector of wires, have jurisdiction in equity to enforce the provisions of this act, or of any order of the board of

aldermen, with the approval of the mayor, issued under authority hereof, and to compel compliance therewith.

SECTION 14. This act shall take effect upon its passage. [*Approved April 9, 1914.*]

CHAPTER 339.

An Act to incorporate the Lunenburg Water Company.

Be it enacted, etc., as follows:

SECTION 1. Emerson W. Baker, Frederick C. Cross, Henry L. Cass, George P. Grant, Junior, Alvan T. Simonds, Charles P. Dickinson, Ernest G. Carswell, Sidney H. Francis, Warren Lewis, Carl E. Brown, James S. Gilchrest, James L. Harrington, Eben H. Mead, George T. Sands, Arthur O. Scott, Edward E. Spencer, John Woolredge, Ernest K. Proctor and Sherman Sanderson, their associates and successors, are hereby made a corporation under the name of the Lunenburg Water Company, for the purpose of supplying the town of Lunenburg and its inhabitants with water for the extinguishment of fires and for domestic, manufacturing and other purposes; with all the powers and privileges and subject to all the duties, restrictions and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. Said corporation, for the purposes aforesaid, may take, lease, acquire by purchase or otherwise, and hold the waters of any pond, brook, spring, well or stream within the limits of the town of Lunenburg, and all the waters connected therewith, and may obtain and take water by means of bored, driven, artesian or other wells on any land within the limits of the said town: *provided*, that no source of water supply shall be taken under this act for domestic purposes without the advice and approval of the state board of health. Said corporation may carry said water through said town, and may also take or acquire by purchase, lease or otherwise, all lands, rights of way and easements necessary for holding and preserving such water and for conveying the same to any part of said town; and may erect on the lands thus taken or held proper dams, buildings, fixtures, reservoirs and other structures, and may make excavations, procure and operate machinery, and provide such other means and appliances as may be necessary for the establishment and maintenance of complete and effective water works; and may construct and lay conduits, pipes and other works, over and under any lands; water courses, railroads, railways, highways,

and public or private ways of any kind, and along such ways in such manner as not unnecessarily to obstruct the same; and for the purpose of constructing, maintaining and repairing such conduits, pipes and other works, and for all proper purposes of this act, said corporation may enter upon and dig up said lands and any such ways.

SECTION 3. Said corporation shall, within sixty days after the taking of any lands, rights of way, water rights, water sources or easements as aforesaid, file and cause to be recorded in the registry of deeds for the county and district in which the same are situated a description thereof sufficiently accurate for identification, with a statement of the purposes for which the same are taken, signed by the president of the corporation.

SECTION 4. Said corporation shall pay all damages to property sustained by any person or corporation by the taking of any land, right of way, water, water source, water right or easement, or by any other thing done by said corporation under the authority of this act. Any person sustaining damages as aforesaid, and failing to agree with the said corporation as to the amount thereof, may have the same assessed and determined in the manner provided by law in the case of land taken for highways, on application at any time within two years after the taking of such land or other property or the doing of other injury under the authority of this act; but no such application shall be made after the expiration of the said two years. No assessment of damages shall be made for the taking of any water, water right or water source or for any injury thereto, and said period of two years shall not begin to run until water is actually withdrawn or diverted by the said corporation under authority of this act.

SECTION 5. Said corporation may distribute water through the town of Lunenburg, may regulate the use of said water and fix and collect the rates for the use of the same; and may make all such contracts with said town, or with any fire district that may hereafter be established therein, or with any individual or corporation, to supply water for the extinguishment of fires or for any other purpose, as may be agreed upon by said town, fire district, individual or corporation, and the said corporation; and may establish public fountains and hydrants and relocate and discontinue the same.

SECTION 6. Said corporation may, for the purposes set forth in this act, hold real estate not exceeding in value twenty thousand dollars, and the whole capital stock of said corporation shall not

exceed ten thousand dollars, to be divided into shares of one hundred dollars each.

SECTION 7. Immediately after the payment of the capital stock of said corporation a certificate shall be signed and sworn to by its president, treasurer and at least a majority of the directors, stating the fact of such payment, the manner in which the same has been paid in, and the manner in which its capital has been invested, or voted by the corporation to be invested, at the time of making the certificate. Such certificate shall be approved by the commissioner of corporations and shall be filed in the office of the secretary of the Commonwealth. The conveyance to the corporation of property, real or personal, at a fair valuation, shall be deemed a sufficient paying in of the capital stock to the extent of such value, if a statement is included in the certificate, made, signed and sworn to by its president, treasurer and a majority of its directors, giving a description of such property and the value at which it has been taken in payment, in such detail as the commissioner of corporations shall require or approve, and endorsed with his certificate that he is satisfied that the said valuation is fair and reasonable.

SECTION 8. Said corporation may issue bonds and secure the same by a mortgage upon its franchise and other property to an amount not exceeding seventy thousand dollars. The proceeds of all bonds so issued shall be expended only in the extension of the works of said corporation and for the payment of expenditures actually made in the construction of the works, over and above the amount of the capital stock actually paid in.

SECTION 9. The capital stock and bonds hereinbefore authorized shall be issued only in such amounts as may from time to time, upon investigation by the commissioner of corporations, be deemed by him to be reasonably required for the purposes for which such issue of stock or bonds has been authorized. His decision approving such issue shall specify the respective amounts of stock and bonds authorized to be issued, and the purposes to which the proceeds thereof are to be applied. A certificate setting forth his decision shall be filed in the office of the secretary of the commonwealth before the stock or bonds are issued, and the proceeds of such stock or bonds shall not be applied to any purpose not specified in such decision.

SECTION 10. Whoever wilfully or wantonly corrupts, pollutes or diverts any of the waters taken or held under this act, or injures any structure, work or other property owned, held or used by said corporation under the authority and for the purposes of this act,

shall forfeit and pay to said corporation three times the amount of damages assessed therefor, to be recovered in an action of tort; and upon conviction of any of the above wilful or wanton acts shall be punished by a fine not exceeding three hundred dollars or by imprisonment not exceeding one year.

SECTION 11. Said town of Lunenburg shall have the right at any time to take, by purchase or otherwise, the franchise, corporate property and all the rights and privileges of said corporation, on payment to said corporation of the actual cost of its franchise, works and property of all kinds held under the provisions of this act, including in such cost interest on each expenditure from its date to the date of such purchase or taking, at the rate of five per cent per annum. If the cost of maintaining and operating the works of said corporation exceeds in any year the income derived from said works by said corporation for that year, then such excess shall be added to the total cost; and if the income derived from said works by said corporation exceeds in any year the cost of maintaining and operating said works for that year, then such excess shall be deducted from the total cost. An itemized statement of the receipts and expenditures of said corporation shall be annually submitted to the selectmen of the town of Lunenburg, and by said selectmen to the citizens of said town. If said corporation has incurred indebtedness the amount of such indebtedness outstanding at the time of such taking shall be assumed by said town, and shall be deducted from the amount required to be paid by said town to said corporation under the foregoing provisions of this section. This authority to purchase such franchise and property is granted on condition that the purchase is assented to by said town by a two thirds vote of the voters of said town present and voting thereon at a meeting legally called for that purpose.

SECTION 12. The town of Lunenburg, if it takes over the property and rights of said water company as above provided, shall have the same rights, duties and privileges in respect to the acquisition of land, water, water rights and easements, the construction of dams, reservoirs, buildings and other structures, and to the doing of other things necessary or expedient in carrying out the purposes of this act as pertain to the said water company under the preceding provisions of this act.

SECTION 13. Said town of Lunenburg shall, within ninety days after the taking of any lands, water rights, water sources, rights of way or other easements under the provisions of this act, file and cause to be recorded in the registry of deeds for the county or dis-

trict in which the same are situated a description thereof sufficiently accurate for identification, with a statement of the purpose for which the same were taken, signed by the water commissioners hereinafter provided for. All land taken, purchased or acquired in any way under the provisions of this act may be managed, improved and controlled by the board of water commissioners hereinafter provided for, in such manner as they shall deem for the best interest of said town.

SECTION 14. Said town shall pay all damages to property sustained by any person or corporation by the taking of any land, water, water source, water right, right of way or other easement, or by any other thing done by said town under authority of this act. Any person or corporation sustaining damages as aforesaid, and failing to agree with the town as to the amount thereof, may have the same determined in the manner provided by law in the case of land taken for the laying out of highways, on application at any time within two years after the taking of such land or other property or the doing of other injury under authority of this act; but no such application shall be made after the expiration of said two years; and no application for assessment of damages shall be made for the taking of any water, water right, or for any injury thereto, until the water is actually withdrawn or diverted by the town under authority of this act. Said town may by vote, from time to time, determine what amount or quantity of water it proposes to take under this act; in which case any damages caused by such taking shall be based upon such amount or quantity until the same shall be increased by vote or otherwise, and in that event said town shall be liable further only for the additional damage caused by such additional taking.

SECTION 15. Said town of Lunenburg, for the purpose of paying the necessary expenses and liabilities incurred under the provisions of this act, may issue from time to time bonds or notes to an amount not exceeding one hundred thousand dollars. Bonds or notes issued under authority of this act shall bear on their face the words, Lunenburg Water Loan; shall be payable by such annual payments, beginning not more than one year after their respective dates of issue, as will extinguish each loan within thirty years from the date thereof; but the amount of such annual payment of any loan in any year shall not be less than the amount of the principal of said loan payable in any subsequent year. Each authorized issue of bonds or notes shall constitute a separate loan. Said bonds or notes shall bear interest at a rate not exceeding four and one half per cent per

annum, payable semi-annually, and shall be signed by the treasurer of the town and countersigned by a majority of the water commissioners hereinafter provided for. The town may sell such bonds or notes at public or private sale, upon such terms and conditions as it may deem proper, but they shall not be sold for less than their par value.

SECTION 16. The said town shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with section fifteen of this act; and when a vote to that effect has been passed, a sum which, with the income derived from water rates, will be sufficient to pay the annual expense of operating its water works and the interest as it accrues on the bonds or notes issued as aforesaid by the town, and to make such payments on the principal as may be required under the provisions of this act, shall, annually thereafter, without further vote, be assessed by the assessors of the town in the same manner in which other taxes are assessed, until the debt incurred by said loan or loans is extinguished.

SECTION 17. Said town shall, after its purchase of said corporate property as provided in this act, at a legal meeting called for the purpose, elect by ballot three persons to hold office, one until the expiration of three years, one until the expiration of two years, and one until the expiration of one year from the next succeeding annual town meeting, to constitute a board of water commissioners; and at every annual meeting thereafter one such commissioner shall be elected by ballot for the term of three years. All the authority granted to said town by this act, and not otherwise specifically provided for, shall be vested in said board of water commissioners, who shall be subject, however, to such instructions, rules and regulations as the town may by vote impose. A majority of the commissioners shall constitute a quorum for the transaction of business. Any vacancy occurring in said board from any cause may be filled for the remainder of the unexpired term by said town of Lunenburg at any legal meeting called for the purpose.

SECTION 18. Said commissioners shall fix just and equitable prices and rates for the use of water, and shall prescribe the time and manner of payment, but such rates fixed may be increased or reduced by vote of the town. The income of the water works shall be applied to defraying all operating expenses, interest charges and payments on the principal as they accrue upon any bonds or notes issued under authority of this act. If there should be a net surplus remaining after providing for the aforesaid charges, it may be used for such new construction as the water commissioners

may determine upon, and in case a surplus should remain after payment for such new construction, said balance may be turned into the town treasury to reimburse the town for sums advanced for interest or payments on account of principal of said bonds or notes, or maintenance and operation of plant, or the water rates may be reduced proportionately. No money shall be expended in new construction by the water commissioners except from the net surplus aforesaid, unless the town appropriates and provides money therefor. Said commissioners shall annually, and as often as the town may require, render a report upon the condition of the works under their charge and an account of their doings, including an account of receipts and expenditures.

SECTION 19. When, under the powers granted by this act, water is actually supplied to the inhabitants of the town of Lunenburg, either by the company incorporated under this act or by the said town as authorized hereby, and when a certificate to that effect, signed by the president of said company and by the chairman of the board of selectmen, or, if said town has purchased the water company incorporated under the provisions of this act, signed by the water commissioners established hereunder, is filed with the secretary of the commonwealth, all powers granted by chapter two hundred and three of the acts of the year nineteen hundred and thirteen shall cease, and all powers granted to the town of Leominster to supply a part of the town of Lunenburg with water by chapter four hundred and twenty-seven of the acts of the year eighteen hundred and ninety-nine shall cease in so far as said powers pertain to the furnishing of water to additional territory in said town after the filing of such certificate.

SECTION 20. This act shall take effect upon its passage, but shall become void unless work under this act is begun within three years from the date of its passage. [*Approved April 13, 1914.*]

CHAPTER 346.

An Act relative to the Use of Improper Weighing or Measuring Devices in the Purchase, Sale or Exchange of Commodities.

Be it enacted, etc., as follows:

Chapter sixty-two of the Revised Laws is hereby amended by striking out section thirty and inserting in place thereof the following new section: — *Section 30.* A sealer or deputy sealer of weights and measures may seize any weighing or measuring devices which

do not conform to the legal standards or are not sealed as required by law; and any person who has in his possession such weighing or measuring devices, with intent to use them in violation of law, shall be punished by a fine of not more than fifty dollars for each offence, and such devices, upon order of any court, shall be destroyed. Possession of such devices shall be prima facie evidence that they were intended to be used in violation of law. Violation of the provisions of this section shall be prosecuted by said officers. *[Approved April 13, 1914.]*

CHAPTER 347.

An Act to regulate the Procuring of Persons to take the Places of Employees during Strikes, Lockouts or Other Labor Disputes.

Be it enacted, etc., as follows:

SECTION 1. If an employer, during the continuance of a strike among his employees, or during the continuance of a lockout or other labor trouble among his employees, publicly advertises in newspapers, or by posters or otherwise, for employees, or by himself or his agents solicits persons to work for him to fill the places of strikers, he shall plainly and explicitly mention in such advertisements or oral or written solicitations that a strike, lockout or other labor disturbance exists among his employees.

SECTION 2. No employer, during the continuance of a strike, lockout or other labor trouble among his employees, shall directly or indirectly procure or attempt to procure persons to fill the places of employees involved in such strike, lockout or other labor trouble, if such persons are or have been solicited by means of advertisements or oral or written statements in which it has not been plainly and explicitly mentioned that a strike, lockout or other labor trouble exists in the establishment where such persons are to be employed. This provision shall apply whether such advertisements or oral or written solicitations were made within or without the commonwealth.

SECTION 3. No person, firm, association or corporation, during the continuance of a strike, lockout or other labor trouble among the employees of another person, firm, association or corporation, shall procure, or attempt to procure, or assist in any way in procuring, or attempting to procure persons to work for such other person, firm, association, or corporation, to fill the places of employees involved in such strike, lockout or other labor trouble, if such persons are or have been solicited by advertisements or oral

or written statements, whether made within or without the commonwealth, in which it has not been plainly and explicitly mentioned that a strike, lockout or other labor trouble exists in the establishment where such persons are to be employed.

SECTION 4. Any person, firm, association or corporation violating any provision of this act shall be punished by a fine not exceeding one hundred dollars for each offence.

SECTION 5. The provisions of this act shall cease to be operative when the state board of conciliation and arbitration shall determine that the business of the employer, in respect to which the strike or other labor trouble occurred, is being carried on in the normal and usual manner and to the normal and usual extent. Said board shall determine this question as soon as may be, upon the application of the employer.

SECTION 6. Chapter four hundred and forty-five of the acts of the year nineteen hundred and ten and chapter five hundred and forty-five of the acts of the year nineteen hundred and twelve are hereby repealed as to all offences committed after this act takes effect. [*Approved April 13, 1914.*]

CHAPTER 379.

An Act relative to the Use of False Weights and Measures.

Be it enacted, etc., as follows:

Section thirty-three of chapter sixty-two of the Revised Laws, as amended by chapter two hundred and fifteen of the acts of the year nineteen hundred and six, is hereby further amended by inserting after the word "commodity", in the fourth line, the word: — bought, — and after the word "exchanged", in the same line, the words: — or for hire or reward, — so as to read as follows: —
Section 33. Whoever uses, or has in his possession with intent to use, a false or condemned weight, measure, scale, balance or beam for weighing or measuring any commodity bought, sold or exchanged, or for hire or reward, may for each offence be fined not more than fifty dollars. The possession of such weight, measure, scale, balance or beam shall be prima facie evidence that the same was intended to be used in violation of law. [*Approved April 17, 1914.*]

CHAPTER 387.

An Act relative to Complaints and Prosecutions concerning False Weights and Measures.

Be it enacted, etc., as follows:

SECTION 1. Complaints and prosecutions for violations of the statutes relating to the use or giving of false or insufficient weights or measures may also be begun and prosecuted in the court having jurisdiction over the place to which the goods concerned are shipped.

SECTION 2. This act shall take effect upon its passage. [*Approved April 17, 1914.*]

CHAPTER 397.

An Act relative to the Testing of Water Meters.

Be it enacted, etc., as follows:

SECTION 1. Any person using water supplied by a city, town, district or company, which is measured by a meter, shall be entitled to an examination and test of such meter to determine the accuracy of the same in any quarter or period, upon an application therefor in writing, which shall be made before the expiration of the time when the rate for such quarter or period is required to be paid, to the board, commissioner or officer in charge of the water works of the city, town or district, if the water is supplied by a city, town or district, or to the company, if the water is supplied by a company. Such examination and test shall be made by a competent person employed by the city, town or district, if the water is supplied by a city, town or district, or by a competent person designated by the mayor of the city or the selectmen of the town in which the water is supplied, if it is supplied by a company. A written report of the result of the examination and test shall be furnished to the person making the application, and if it appears that the meter has registered with substantial accuracy the expense of the examination and test shall be paid by the person applying therefor, and in no case shall the expense so required to be paid exceed three dollars for each examination and test, but if it appears that the meter has not registered with substantial accuracy and that the person has been charged with, or has paid for, more water than he should have been charged with or should have paid for, the amount of such excess shall forthwith be credited to such person or remitted to him if he has paid the same, and the expense of the examination and test shall be borne by the city, town, district or

company supplying the water: *provided, however*, that if it appears that the person has been charged with, or has paid for less water than he should have been charged with or should have paid for, he shall forthwith be charged with the proper additional amount and shall pay the same, together with the expense of the examination and test, to the city, town, district or company supplying the water.

SECTION 2. This act shall take effect upon its passage. [*Approved April 22, 1914.*]

CHAPTER 426.

An Act to authorize Insurance Companies to insure against Losses caused by the Explosion of Tanks or Other Receptacles.

Be it enacted, etc., as follows:

SECTION 1. The fourth class of section thirty-two of chapter five hundred and seventy-six of the acts of the year nineteen hundred and seven as amended by section one of chapter four hundred and ninety-nine of the acts of the year nineteen hundred and ten, is hereby further amended by striking out said clause and inserting in place thereof the following:—Fourth. To insure against loss or damage to property of the assured, and loss or damage to the life, person or property of another for which the assured is liable, caused by the explosion of steam boilers, tanks or other receptacles under pressure, or their connections, or by the breakage or rupture of machinery or fly wheels; and against loss of use and occupancy caused thereby.

SECTION 2. This act shall take effect upon its passage. [*Approved April 28, 1914.*]

CHAPTER 451.

An Act relative to the Operation of Boilers in Apartment Houses.

Be it enacted, etc., as follows:

Section seventy-eight of chapter one hundred and two of the Revised Laws, as amended by section one of chapter three hundred and seventy-three of the acts of the year nineteen hundred and seven and by section one of chapter five hundred and sixty-two of the acts of the year nineteen hundred and eleven, is hereby further amended by striking out the word "flats", in the fifth line, and inserting in place thereof the word:—apartments,—so as to read as follows:—*Section 78.* No person shall have charge of or operate a steam boiler or engine in this commonwealth, except boilers

and engines upon locomotives, motor road vehicles, boilers and engines in private residences, boilers in apartment houses of less than five apartments, boilers and engines under the jurisdiction of the United States, boilers and engines used for agricultural purposes exclusively, boilers and engines of less than nine horse power, and boilers used for heating purposes exclusively which are provided with a device approved by the chief of the district police limiting the pressure carried to fifteen pounds to the square inch, unless he holds a license as hereinafter provided. The owner or user of a steam boiler or engine, other than boilers or engines above excepted, shall not operate or cause to be operated a steam boiler or engine for a period of more than one week, unless the person in charge of and operating it is duly licensed. [*Approved April 29, 1914.*]

CHAPTER 471.

An Act relative to Voluntary Associations under Written Instruments.
Be it enacted, etc., as follows:

Section one of chapter four hundred and forty-one of the acts of the year nineteen hundred and nine is hereby amended by adding at the end thereof the words:— Such trustees shall also, within thirty days after the adoption of any amendment of such instrument or declaration, file a copy thereof with the said commissioner and said clerk,— so as to read as follows:— *Section 1.* Trustees of a voluntary association under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares, shall file a copy of such written instrument or declaration of trust with the commissioner of corporations and with the clerk of every city or town in which such association has a usual place of business. Such trustees shall also, within thirty days after the adoption of any amendment of such instrument or declaration, file a copy thereof with the said commissioner and said clerk. [*Approved May 4, 1914.*]

CHAPTER 482.

An Act to authorize the Hingham Water Company to increase its Capital Stock and to extend its Supply into the Town of Norwell.

Be it enacted, etc., as follows:

SECTION 1. Section eight of chapter one hundred and thirty-nine of the acts of the year eighteen hundred and seventy-nine, as

amended by chapter fifty-four of the acts of the year nineteen hundred and ten, is hereby further amended by striking out the word "three", in the second line, and inserting in place thereof the word:— five,— so as to read as follows:— *Section 8.* The capital stock of said corporation shall not exceed five hundred thousand dollars, and shall be divided into shares of one hundred dollars each; and said corporation may at any time issue bonds to an amount equal to the capital stock actually paid in.

SECTION 2. The said corporation may extend its pipe lines and apparatus into the town of Norwell for the purpose of supplying the inhabitants thereof with water for extinguishing fires and for domestic, manufacturing and other purposes: *provided*, that it shall first obtain the consent of the town and of any water supply company originally incorporated to supply said town with water.

SECTION 3. Said corporation may distribute water through the town of Norwell or such parts thereof as the town may prescribe, may regulate the use of the same and may establish and fix, from time to time, rates for the use of said water and collect the same; and may make such contracts with the said town, with any fire district now or hereafter established therein, or with any individual or corporation, to supply water for the extinguishing of fires or for other purposes, as may be agreed upon.

SECTION 4. The town of Norwell shall have the right at any time to acquire, by purchase or by exercise of the right of eminent domain, the property and all the rights and privileges of said corporation, in so far as they pertain to the town of Norwell, on payment to said corporation of the actual cost of its works and property of any kind held under the provisions of this act; and unless the dividends earned and declared by said company on its stock shall have been equal to or in excess of five per cent per annum, there shall be added to the cost of the works such a sum as would make the net return to the stockholders five per cent per annum on its investment in the town of Norwell. The town, upon taking or upon acquiring by purchase the property of said corporation as herein provided, shall assume all of its outstanding obligations incurred in the acquisition, construction or improvement of the said property, and the amount thus assumed shall be deducted from the total amount to be paid by the town of Norwell. The company shall furnish the town with an itemized statement under oath of the actual cost of the water supply system authorized under this act, together with a copy of all contracts made in providing and constructing said water supply system and any extension

thereof, and shall furnish to said town, annually, an itemized statement, under oath, of its receipts from and expenditures in the said town during the past year, which statement shall be submitted by the selectmen to the citizens of the town at the annual town meeting. This authority to take the said property is granted on condition that such taking is voted for by the said town by a two thirds vote of the voters present and voting at a meeting legally called for that purpose; and the taking, by exercise of the right of eminent domain shall be by filing in the registry of deeds for the county of Plymouth the declaration of such taking, which shall include a certified copy of the article in the warrant under which the town acted, and of the vote of the town thereon showing that it was passed by a two thirds vote, as herein required. In case the town and the corporation shall be unable to agree upon the actual cost of said property, the supreme judicial court shall, upon application of either, and notice to the other, appoint three commissioners who shall determine the actual cost of said property, and whose award, when accepted by the court, shall be final. Interest at the rate of six per cent shall be included in said award from the date of the taking or purchase.

SECTION 5. Said town, for the purpose of paying the cost of said corporate property, and the necessary expenses and liabilities incurred under the provisions of this act, may issue from time to time bonds or notes. Such bonds or notes shall bear on their face the words, Town of Norwell Water Loan, Act of 1914, and each bond or note shall be payable at the expiration of a period not exceeding thirty years from its date; shall bear interest, payable semi-annually, at a rate not exceeding five per cent per annum; and shall be signed by the treasurer of the town and countersigned by the water commissioners hereinafter provided for. Each authorized issue of bonds or notes shall constitute a separate loan, and the amount of principal and interest payable in any year shall not be less than the amount of principal payable in any subsequent year. The town may sell the said securities at public or private sale upon such terms and conditions as it may deem proper; but they shall not be sold for less than their par value, and the proceeds of the sale shall be used only for the purposes herein specified.

SECTION 6. Said town shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with section five of this act; and when a vote to that effect has been passed, a sum which, with the income derived from water rates, will be sufficient to pay the annual expense of operating its water works and

the interest as it accrues on the bonds or notes issued as aforesaid by the town, and to make such payments on the principal as may be required under the provisions of this act, shall, without further vote, be assessed by the assessors of the town annually thereafter, in the same manner in which other taxes are assessed, until the debt incurred by said loan or loans is extinguished.

SECTION 7. Said town shall, after purchasing or taking the said franchise and corporate property, as provided in this act, if there are no water commissioners therein at that time, at the next annual town meeting, or at a special meeting called for the purpose, elect by ballot three persons to hold office, one until the expiration of three years, one until the expiration of two years and one until the expiration of one year from the next succeeding annual town meeting, to constitute a board of water commissioners; and at each annual town meeting thereafter one such commissioner shall be elected by ballot for the term of three years. All the authority granted to the said town by this act and not otherwise specifically provided for shall be vested in the water commissioners, who shall be subject, however, to such instructions, rules and regulations as the town may impose by its vote. A majority of said commissioners shall constitute a quorum for the transaction of business.

SECTION 8. Said commissioners shall fix just and equitable prices and rates for the use of water, and shall prescribe the time and manner of payment, but such rates may be increased or reduced by vote of the town. The income of the water works shall be applied to defraying all operating expenses, interest charges, and payments on the principal as they accrue upon any bonds or notes issued under the authority of this act. If there should be a net surplus remaining after providing for the aforesaid charges, it may be used for such new construction as the water commissioners may determine upon, and in case a surplus should remain after payment for such new construction, it may be paid into the town treasury to reimburse the town for sums advanced for interest, bonds or notes, or maintenance and operation of plant, or the water rates may be reduced proportionately. No money shall be expended in new construction by the water commissioners except from the net surplus aforesaid, unless the town appropriates and provides money therefor. Said commissioners shall annually, and as often as the town may require, render a report upon the condition of the works under their charge, and an account of their doings, including an account of receipts and expenditures.

SECTION 9. Whoever wilfully or wantonly corrupts, pollutes or diverts any water taken, held or used under this act, or injures any structure, work or other property owned, held or used by said corporation or by the town of Norwell under authority of this act, shall forfeit and pay to said corporation, or said town, as the case may be, three times the amount of damages assessed therefor, to be recovered in an action of tort; and upon being convicted of any of the above wilful or wanton acts shall be punished by a fine not exceeding three hundred dollars, or by imprisonment in jail for a term not exceeding one year.

SECTION 10. This act shall take effect upon its passage, but sections two to nine, inclusive, shall become void unless said water company shall have begun to distribute water through its pipes to consumers in said town within three years after the date of its passage. [*Approved May 5, 1914.*]

CHAPTER 485.

An Act to authorize the Seituate Water Supply Company to distribute Water in the Town of Norwell.

Be it enacted, etc., as follows:

SECTION 1. Section six of chapter three hundred and ninety-one of the acts of the year eighteen hundred and ninety-three, as amended by chapter fifty-one of the acts of the year nineteen hundred and three and by chapter three hundred and ninety-two of the acts of the year nineteen hundred and nine, is hereby further amended by striking out the word "one", in the fourth line, and inserting in place thereof the word:—two,—so as to read as follows:—*Section 6.* The said corporation may, for the purposes set forth in this act, hold lands not exceeding in value twenty thousand dollars, and the whole capital stock of said corporation shall not exceed two hundred and fifty thousand dollars, to be divided into shares of one hundred dollars each; and said corporation may issue bonds to an amount not exceeding the amount of its capital stock actually paid in and applied to the purpose of its incorporation, and may secure the same at any time by a mortgage of its franchise and property.

SECTION 2. The said corporation may extend its pipe lines and apparatus into the town of Norwell for the purpose of supplying the inhabitants thereof with water for extinguishing fires and for

domestic, manufacturing and other purposes: *provided*, that it shall first obtain the consent of the town and of any water supply company originally incorporated to supply said town with water.

SECTION 3. Said corporation may distribute water through the town of Norwell or such parts thereof as the town may prescribe, may regulate the use of the same and may establish and fix, from time to time, rates for the use of said water and collect the same; and may make such contracts with the said town, with any fire district now or hereafter established therein, or with any individual or corporation, to supply water for the extinguishing of fires or for other purposes, as may be agreed upon.

SECTION 4. The town of Norwell shall have the right at any time to acquire, by purchase or by exercise of the right of eminent domain, the property and all the rights and privileges of said corporation situate in said town, on payment to said corporation of the actual cost of its works and property of any kind held in said town under the provisions of this act; and unless the dividends earned and declared by said company on its stock shall have been equal to or in excess of five per cent per annum, there shall be added to the cost of the work such sum as would make the net return to the stockholders five per cent per annum on its investment in the town of Norwell. The town, upon acquiring the property of said corporation as herein provided, shall assume all of its outstanding obligations incurred in the acquisition, construction or improvement of the said property, and the amount thus assumed shall be deducted from the total amount to be paid by said town of Norwell. The company shall furnish the town with an itemized statement, under oath, of the actual cost of the water supply system authorized under this act, together with a copy of all contracts made in providing and constructing said water supply system and any extension thereof, and shall furnish to said town, annually, an itemized statement, under oath, of its receipts from and expenditures in the said town during the past year, which statement shall be submitted by the selectmen to the citizens of the town at the annual town meeting. This authority to take the said property is granted on condition that such taking is voted for by the said town by a two thirds vote of the voters present and voting thereon at the annual town meeting; and the taking by exercise of the right of eminent domain shall be by filing in the registry of deeds for the county of Plymouth a declaration of such taking, which shall include a certified copy of the article in the warrant under which the town acted, and of the vote of the town thereon showing that it

was passed by a two thirds vote, as herein required. In case the town and the corporation shall be unable to agree upon the actual cost of said property, the supreme judicial court shall, upon application of either, and notice to the other, appoint three commissioners, who shall determine the actual cost of the property, and whose award, when accepted by the court, shall be final. Interest at the rate of six per cent shall be included in said award from the date of the taking or purchase.

SECTION 5. Said town may, for the purpose of paying the cost of said corporate property and the necessary expenses and liabilities incurred under the provisions of this act, issue from time to time bonds or notes. Such bonds or notes shall bear on their face the words, Town of Norwell Water Loan, Act of 1914, and each bond or note shall be payable at the expiration of a period not exceeding thirty years from its date, shall bear interest, payable semi-annually, at a rate not exceeding five per cent per annum, and shall be signed by the treasurer of the town and countersigned by the water commissioners. Each authorized issue of bonds or notes shall constitute a separate loan, and the amount of principal and interest payable in any year shall not be less than the amount of principal payable in any subsequent year. The town may sell the said securities at public or private sale upon such terms and conditions as it may deem proper; but they shall not be sold for less than their par value, and the proceeds of the sale shall be used only for the purpose herein specified.

SECTION 6. Said town shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with section five of this act; and when a vote to that effect has been passed, a sum which, with the income derived from water rates, will be sufficient to pay the annual expense of operating its water works and the interest as it accrues on the bonds or notes issued as aforesaid by the town, and to make such payments on the principal as may be required under the provisions of this act, shall, without further vote, be assessed by the assessors of the town annually thereafter, in the same manner in which other taxes are assessed, until the debt incurred by said loan or loans is extinguished.

SECTION 7. Said town shall, after purchasing or taking the said franchise and corporate property, as provided in this act, if there are no water commissioners therein at that time, at the next annual town meeting or at a special town meeting called for the purpose, elect by ballot three persons to hold office, one until the expiration of three years, one until the expiration of two years

and one until the expiration of one year from the next succeeding annual town meeting, to constitute a board of water commissioners; and at each annual town meeting thereafter one such commissioner shall be elected by ballot for the term of three years. All the authority granted to the said town by this act and not otherwise specifically provided for shall be vested in said water commissioners, who shall be subject, however, to such instructions, rules and regulations as the town may impose by its vote. A majority of said commissioners shall constitute a quorum for the transaction of business.

SECTION 8. Said commissioners shall fix just and equitable prices and rates for the use of water, and shall prescribe the time and manner of payment, but such rates may be increased or reduced by vote of the town. The income of the water works shall be applied to defraying all operating expenses, interest charges, and payments on the principal as they accrue upon any bonds or notes issued under authority of this act. If there should be a net surplus remaining after providing for the aforesaid charges, it may be used for such new construction as the water commissioners may determine upon, and in case a surplus should remain after payment for such new construction, the balance may be paid into the town treasury to reimburse the town for sums advanced for interest, bonds or notes, or maintenance and operation of plant, or the water rates may be reduced proportionately. No money shall be expended in new construction by the water commissioners except from the net surplus aforesaid, unless the town appropriates and provides money therefor. Said commissioners shall annually, and as often as the town may require, render a report upon the condition of the works under their charge, and an account of their doings, including an account of receipts and expenditures.

SECTION 9. Whoever wilfully or wantonly corrupts, pollutes or diverts any water taken, held or used under this act or injures any structure, work or other property owned, held or used by said corporation or by the town of Norwell under authority of this act, shall forfeit and pay to said corporation or said town, as the case may be, three times the amount of the damages assessed therefor, to be recovered in an action of tort; and upon being convicted of any of the above wilful or wanton acts shall be punished by a fine not exceeding three hundred dollars, or by imprisonment for a term not exceeding one year.

SECTION 10. This act shall take effect upon its passage, but sections two to nine, inclusive, shall become void unless said water

company shall have begun to distribute water through its pipes to consumers in said town within three years after the date of its passage. [*Approved May 6, 1914.*]

CHAPTER 488.

An Act to incorporate the Norwell Water Company.

Be it enacted, etc., as follows:

SECTION 1. William D. Turner, Ernest H. Sparrell, Edward W. Gardner, Elliott W. Crowell, Ezra E. Stetson, Frank W. Jones, their associates and successors, are hereby made a corporation by the name of the Norwell Water Company, for the purpose of supplying the inhabitants of the town of Norwell, or any part thereof, with water for the extinguishment of fires and for domestic, manufacturing, and other purposes, with all the rights, powers, privileges, and subject to all the duties, restrictions and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. For any of the purposes aforesaid said corporation may, within the limits of said town, take or acquire by purchase or otherwise, in whole or in part, in fee or for any lesser interest, the water of any and all ponds, brooks, surface or underground springs and water courses, and lands, rights of way, and easements, for holding, preserving and distributing its water supply; and may obtain water by means of driven, bored, artesian or other wells, and hold and distribute the same throughout said town; and may make excavations on any land acquired by it hereunder, and erect and maintain dams, filter beds, buildings, machinery, fixtures and other structures thereon. Said corporation may also construct conduits, aqueducts and other water works; and, under the authority and direction of the board of selectmen of said town, lay pipes under, over, and along any land, water courses, railroad or railway locations, highways, town ways, and public and private ways of all kinds: *provided*, that the work is done in such manner as not unnecessarily to obstruct the same, or hinder unreasonably the public travel thereon. Said corporation shall have authority to provide such other means and appliances as may be necessary for the establishment and maintenance of complete and effective water works and to do all acts reasonably necessary to carry out the purpose of this act. Said company shall not enter upon, construct or lay any conduits, pipes or other works within the location of

any railroad corporation, except at such time and in such manner as it may agree upon with such corporation, or, in case of failure so to agree, as may be approved by the public service commission.

SECTION 3. In case any water company located in an adjoining town shall be authorized to supply, and shall supply, water to the inhabitants of the town of Norwell for any of the purposes above described, the corporation hereby created shall have the right, upon terms to be agreed upon by the parties, to purchase and use hereunder the property of such other water company located in the town of Norwell, including land, pipes, hydrants, and other apparatus used by it in supplying water to the inhabitants thereof, or to buy water from any such company.

SECTION 4. Said corporation shall, within ninety days after voting to take any lands, rights of way, water rights, water sources or easements as aforesaid, file and cause to be recorded in the registry of deeds for the county of Plymouth a description thereof sufficiently accurate for identification, with a statement of the purpose for which the same were taken, signed by the president of the corporation. The recording thereof shall operate as a taking of the real estate and rights and easements therein described.

SECTION 5. Said corporation shall pay all damages to property sustained by any person, firm or corporation by the taking of any land, right of way, water, water source, water right or easement, or by any other thing done by said corporation under authority of this act. Any person, firm or corporation sustaining damages as aforesaid, and failing to agree with said corporation as to the amount thereof, may have the same assessed and determined in the manner provided by law in the case of land taken for the laying out of highways, on application at any time within two years after the taking of such land or other property, or the doing of any other injury under authority of this act; but no such application shall be made after the expiration of the said two years. No assessment of damages shall be made for the taking of any water, water right or water source, or for any injury thereto, and the said two years shall not begin to run, until the water is actually withdrawn or diverted under authority of this act. Said corporation may by vote from time to time determine what amount or quantity of water it proposes to take under this act, in which case any damages caused by such taking shall be based upon the said amount or quantity until the same shall be increased by vote or otherwise, and in such event said corporation shall be liable further only for the additional damages caused by such additional taking.

SECTION 6. Said corporation may distribute water through the town of Norwell, or any part thereof; may regulate the use of the same and may establish and fix, from time to time, the rates for the use of said water and collect the same; and may make such contracts with the said town or with any fire district now or hereafter established therein, or with any individual or corporation, to supply water for the extinguishing of fires or for other purposes, as may be agreed upon.

SECTION 7. Said corporation may, for the purpose set forth in this act, hold real estate not exceeding in value five thousand dollars, and its capital stock shall not exceed ten thousand dollars, to be divided into shares of one hundred dollars each. If it be necessary for the purposes of said corporation, an increase of capital stock may be authorized by the commissioner of corporations in the manner provided in sections thirty and thirty-one of chapter one hundred and nine of the Revised Laws, and in any amendment thereof or addition thereto now or hereafter made.

SECTION 8. Immediately after the issue of the capital stock of said company a certificate of that fact and of the manner in which the same was paid for, and, at the time of making the certificate, has been invested, signed and sworn to by the president, treasurer, and a majority of the directors, and approved by the commissioner of corporations, shall be filed in the office of the secretary of the commonwealth. A conveyance to the corporation of property, real or personal, at a fair valuation, shall be deemed a sufficient payment for capital stock to the extent of such value, if a statement is included in the certificate made, signed and sworn to by its president, treasurer, and a majority of its directors, giving a description of such property and the value at which it was taken in payment, in such detail as the commissioner of corporations shall require or approve, and endorsed with his certificate that said valuation is fair and reasonable.

SECTION 9. Said corporation may issue bonds, and may secure the same by a mortgage of its franchise and other property to an amount not exceeding its authorized capital stock. The proceeds of all bonds so issued shall be expended only in the extension of the works of the company and in payment of expenditures actually made in the construction of the works, over and above the amount of the capital stock actually paid for as aforesaid.

SECTION 10. Capital stock and bonds hereinbefore authorized shall be issued only in such amounts as may from time to time upon investigation by the commissioner of corporations be deemed by

him to be reasonably requisite for the purposes for which such stock or bonds were authorized. His decision approving such issue shall specify the respective amounts of stock and bonds authorized to be issued, and the purposes to which the proceeds thereof are to be applied. A certificate setting forth his decision shall be filed in the office of the secretary of the commonwealth before the stock or bonds are issued, and the proceeds of the sales of such stock or bonds shall be applied only to the purposes specified in such decision.

SECTION 11. Whoever wilfully or wantonly corrupts, pollutes or diverts any water taken or held under this act, or injures any structure, work or other property owned, held or used by said corporation or by the town of Norwell under authority of this act, as the case may be, shall forfeit and pay to said corporation or said town, three times the amount of damages assessed therefor, to be recovered in an action of tort; and upon being convicted of any of the above wilful or wanton acts shall be punished by a fine not exceeding three hundred dollars, or by imprisonment in jail for a term not exceeding one year.

SECTION 12. The town of Norwell shall have the right at any time to acquire, by purchase or by exercise of the right of eminent domain, the franchise, property and all the rights and privileges of said corporation, on payment to said corporation of the actual cost of the works and property held or owned by it under the provisions of this act; and unless the dividends earned and declared by said company on its stock shall have been equal to or in excess of five per cent per annum, there shall be added to the cost of the work such sum as would make the net return to the stockholders five per cent per annum on the investment. The town, on taking the property of said corporation as herein provided, shall assume all of its outstanding obligations incurred in the acquisition, construction or improvement of the said property, including bonds secured by mortgage issued under authority of this act, and the amount thus assumed shall be deducted from the total amount to be paid by the town of Norwell. The company shall furnish the town with an itemized statement under oath of the actual cost of the water supply system authorized under this act, together with a copy of all contracts made in providing and constructing said water supply system and any extension thereof, and shall furnish to said town, annually, an itemized statement, under oath, of its receipts and expenditures during the past year, which statement shall be submitted by the selectmen to the citizens of the town at

the annual town meeting. This authority to take the said franchise and property is granted on condition that such taking is authorized by the said town by a two thirds vote of the voters present and voting at an annual town meeting; and the taking by exercise of the right of eminent domain shall be by filing in the registry of deeds for the county of Plymouth a declaration of such taking, which shall include a certified copy of the article in the warrant under which the town acted, and of the vote of the town thereon showing that it was passed by a two thirds vote, as herein required. In case the town and the corporation shall be unable to agree upon the actual cost of said property, the supreme judicial court shall, upon application of either and notice to the other, appoint three commissioners who shall determine the actual cost of said property, and whose award, when accepted by the court, shall be final. Interest at the rate of six per cent shall be included in said award from the date of the taking or purchase.

SECTION 13. Said town may, for the purpose of paying the cost of said franchise and corporate property, and the necessary expenses and liabilities incurred under the provisions of this act, issue from time to time bonds or notes to an amount not exceeding ten thousand dollars. Such bonds or notes shall bear on their face the words, Town of Norwell Water Loan, Act of 1914, shall be payable at the expiration of periods not exceeding thirty years from their respective dates, shall bear interest, payable semi-annually, at a rate not exceeding five per cent per annum, and shall be signed by the treasurer of the town and countersigned by the water commissioners hereinafter provided for. Each authorized issue of bonds or notes shall constitute a separate loan, and the amount of principal and interest payable in any year shall not be less than the amount of principal payable in any subsequent year. The town may sell the said securities at public or private sale upon such terms and conditions as it may deem proper; but they shall not be sold for less than their par value, and the proceeds of the sale shall be used only for the purposes herein specified.

SECTION 14. Said town shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with section thirteen of this act; and when a vote to that effect has been passed, a sum which, with the income derived from water rates, will be sufficient to pay the annual expense of operating its water works and the interest as it accrues on the bonds or notes issued as aforesaid by the town, and to make such payments on the principal as may be required under the provisions of this act, shall.

without further vote, be assessed by the assessors of the town annually thereafter, in the same manner in which other taxes are assessed, until the debt incurred by said loan or loans is extinguished.

SECTION 15. Said town shall after purchasing or taking the said corporate property, as provided in this act, at the next annual town meeting, or at a special meeting called for the purpose, if there are no water commissioners in the town at that time, elect by ballot three persons to hold office, one until the expiration of three years, one until the expiration of two years and one until the expiration of one year from the next succeeding annual town meeting, to constitute a board of water commissioners; and at each annual town meeting thereafter one such commissioner shall be elected by ballot for the term of three years. All the authority granted to the said town by this act and not otherwise specifically provided for shall be vested in the water commissioners, who shall be subject, however, to such instructions, rules and regulations as the town may impose by its vote. A majority of said commissioners shall constitute a quorum for the transaction of business.

SECTION 16. Said commissioners shall fix just and equitable prices and rates for the use of water, and shall prescribe the time and manner of payment, but such rates may be increased or reduced by vote of the town. The income of the water works shall be applied to defraying all operating expenses, interest charges, and payments on the principal as they accrue upon any bonds or notes issued under authority of this act. If there should be a net surplus remaining after providing for the aforesaid charges, it may be used for such new construction as the water commissioners may determine upon, and in case a surplus should remain after payment for such new construction, said balance may be paid into the town treasury to reimburse the town for sums advanced for interest or principal of said bonds or notes, or maintenance and operation of the plant, or the water rates may be reduced proportionately. No money shall be expended in new construction by the water commissioners except from the net surplus aforesaid, unless the town appropriates and provides money therefor. Said commissioners shall annually, and as often as the town may require, render a report upon the condition of the works under their charge, and an account of their doings, including an account of receipts and expenditures.

SECTION 17. This act shall take effect upon its passage, but shall become void unless said water company shall have begun to distribute water through its pipes to consumers in said town within three years after the date of its passage. [*Approved May 6, 1914.*]

CHAPTER 515.

An Act relative to the Lighting of Reservations, Parkways and Other Lands under the Control of the Metropolitan Park Commission.

Be it enacted, etc., as follows:

SECTION 1. The metropolitan park commission is hereby authorized to enter into an agreement with any electric light, power or gas company within the metropolitan parks district for a period not exceeding five years for the lighting of any part of the reservations, parkways or other lands under the control of said commission, upon such terms as said commission deems most advantageous to the commonwealth.

SECTION 2. Upon complaint in writing of said commission, either of the quality or price of the gas or electric light sold and delivered, or the service rendered under any such contract, the board of gas and electric light commissioners shall notify the company by leaving at its office a copy of such complaint, and shall thereupon, after notice, give a public hearing to the said commission and the company, and after the hearing may order any reduction in the price of gas or electric light, or any improvement in the quality thereof or in the service rendered under the contract, and a report of the proceedings and of the result thereof shall be included in the annual report of the board of gas and electric light commissioners. The maximum price fixed by any such order shall not thereafter be increased by the company except as provided in the following section.

SECTION 3. A gas or electric light company which is a party to any contract with the metropolitan park commission as herein authorized, may apply to the board of gas and electric light commissioners to fix the price of gas or electricity to be thereafter sold and delivered by said company under such contract, or to revise any former order or action of said board relative to the quality or price thereof, or the service rendered under the contract. The board of gas and electric light commissioners shall, after notice, give a public hearing to such petitioner and to the metropolitan park commission, and thereafter may pass such orders relative to the price and quality of the gas or electricity thereafter to be furnished by said company as it determines are just and reasonable. Such orders shall be binding upon all parties until further order of the board of gas and electric light commissioners.

SECTION 4. This act shall take effect upon its passage. [*Approved May 12, 1914.*]

CHAPTER 550.

An Act to incorporate the Cummington Water Company.

Be it enacted, etc., as follows:

SECTION 1. Milton S. Howes, Arthur E. Orcutt, Arlin V. Stevens and Ralph M. Porter, their associates and successors, are hereby made a corporation by the name of the Cummington Water Company, for the purpose of supplying the inhabitants of the town of Cummington or any part thereof, with water for the extinguishment of fires and for domestic, manufacturing and other purposes; with all the powers and privileges and subject to all the duties, restrictions and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. Said corporation, for the purpose aforesaid, may lease, take or acquire by purchase or otherwise, and hold the waters of any ponds, brooks or springs within the limits of said town, and may obtain and take water by means of driven, bored, artesian or other wells on any land within the limits of said town, and convey the waters, or so much thereof as may be necessary, of any underground water from wells which may be constructed or sunk at any suitable point for such supply within the limits of said town, together with any water rights connected therewith, and also all lands, rights of way and other easements necessary for holding and preserving such water and for conveying the same to any part of said town; and may erect on the land thus taken or held, proper dams, buildings, standpipes, fixtures and other structures, and may make excavations, procure and operate machinery, and provide such other means and appliances, and may do such other things, as may be necessary for the establishment and maintenance of complete and effective water works: *provided, however*, that no source of water supply for domestic purposes or lands necessary for preserving the quality of such water shall be acquired under this act without the consent of the state board of health, and that the situation of all dams, reservoirs, wells or other works for collecting or storing water shall be subject to the approval of said board.

SECTION 3. Said company, for the purposes aforesaid, may construct, lay and maintain aqueducts, conduits, pipes and other works, under or over any land, water courses, canals, dams, railroads, railways and public or other ways, and along any highway or other way in the town of Cummington, in such manner as not unnecessarily to obstruct the same; and for the purpose of constructing, laying, maintaining and repairing such aqueducts, conduits, pipes

and other works, and for all other purposes of this act said company may dig up, raise and embank any such lands, highways or other ways in such manner as to cause the least hindrance to public travel. Said company shall not enter upon, construct or lay any conduits, pipes or other works within the location of any railroad corporation, except at such time and in such manner as it may agree upon with such corporation, or, in case of failure so to agree, as may be approved by the public service commission.

SECTION 4. Said corporation shall, within sixty days after voting to take any lands, rights of way, water rights, water sources or easements as aforesaid, file and cause to be recorded in the registry of deeds for the county of Hampshire a description thereof sufficiently accurate for identification, with a statement of the purpose for which the same were taken, signed by the president of the corporation. The recording shall operate as a taking of the real estate and rights and easements therein described.

SECTION 5. Said corporation shall pay all damages to property sustained by any person, firm or corporation by the taking of any land, right of way, water, water source, water right or easement, or by any other thing done by said corporation under the authority of this act. Any person, firm or corporation sustaining damages as aforesaid, and failing to agree with said corporation as to the amount thereof, may have the same assessed and determined in the manner provided by law in the case of land taken for the laying out of highways, on application at any time within two years after the taking of such land or other property, or the doing of any other injury under authority of this act; but no such application shall be made after the expiration of the said two years. No assessment of damages shall be made for the taking of any water, water right or water source, or for any injury thereto, and said period of two years shall not begin to run until the water is actually withdrawn or diverted under authority of this act. Said corporation may by vote from time to time determine what amount or quantity of water it proposes to take under this act; in which case any damages caused by such taking shall be based upon the said amount or quantity until the same shall be increased by vote or otherwise, and in such event the corporation shall be liable further only for the additional damages caused by such additional taking.

SECTION 6. Said corporation may distribute water through the town of Cummington, or any part thereof, may regulate the use of the same and may establish and fix from time to time the rates for the use of water and collect the same; and may make such contracts

with the said town or with any fire district now or hereafter established therein, or with any individual or corporation, to supply water for the extinguishing of fires or for other purposes, as may be agreed upon.

SECTION 7. Said corporation may, for the purposes set forth in this act, hold real estate not exceeding in value five thousand dollars, and its capital stock shall not exceed forty thousand dollars, to be divided into shares of one hundred dollars each.

SECTION 8. As soon as the capital stock of said company has been fully paid, a certificate of that fact and of the manner in which the stock has been paid for and invested, signed and sworn to by the president, treasurer and at least a majority of the directors, and approved by the commissioner of corporations, shall be filed in the office of the secretary of the commonwealth. A conveyance to the corporation of property, real or personal, at a fair valuation, shall be deemed a sufficient payment for the capital stock to the extent of the value of such property, if a statement is included in the certificate, made, signed and sworn to by its president, treasurer, and a majority of its directors, giving a description of such property and the value at which it was taken in payment, in such detail as the commissioner of corporations shall require or approve, and endorsed with his certificate that he is satisfied that the valuation is fair and reasonable.

SECTION 9. Said corporation may issue bonds and may secure the same by a mortgage of its franchise and other property to an amount not exceeding its capital stock actually fully paid. The proceeds of all bonds so issued shall be expended only in the extension of the works of the company and in payment of expenditures actually made in the construction of the works, over and above the amount of the capital stock actually fully paid.

SECTION 10. Capital stock and bonds hereinbefore authorized shall be issued only in such amounts as may, from time to time, upon investigation by the commissioner of corporations, be deemed by him to be reasonably requisite for the purposes for which such stock or bonds are authorized. His decision approving such issue shall specify the respective amounts of stock and bonds authorized to be issued, and the purposes to which the proceeds thereof are to be applied. A certificate setting forth his decision shall be filed in the office of the secretary of the commonwealth before the stock or bonds are issued, and the proceeds of such stock or bonds shall be applied only to the purpose specified in the decision.

SECTION 11. The town of Cummington may subscribe for and hold shares of the capital stock or bonds of said company to an amount not exceeding in par value five thousand dollars: *provided*, that two thirds of the legal voters of said town, present and voting by ballot and using the voting list, at a legal meeting called for the purpose and held in like manner as the meetings for the choice of municipal officers are held therein, vote so to subscribe.

SECTION 12. In case the town should vote as aforesaid to subscribe for said stock or bonds, the town, for the purpose of obtaining funds for the payment of such subscription, may from time to time issue bonds or notes to an amount not exceeding five thousand dollars, and the securities so issued shall not be reckoned in determining the statutory limit of indebtedness of the town. Such bonds or notes shall bear on their face the words, Town of Cummington Water Loan, Act of 1914, and shall be payable by such annual payments, beginning not more than one year after the date of each loan, as will extinguish each loan within ten years after its date. The amount of such annual payment of any loan in any year shall not be less than the amount of the principal of such loan payable in any subsequent year. Each authorized issue of bonds or notes shall constitute a separate loan. Said bonds or notes shall bear interest at a rate not exceeding five per cent per annum, payable semi-annually, and shall be signed by the treasurer of the town, and countersigned by a majority of the selectmen. The town may sell the said securities at public or private sale, but they shall not be sold for less than their par value, and the proceeds shall be used only for the purposes specified in this act.

SECTION 13. Said town shall, at the time of authorizing said loan or loans, provide for the payment thereof in accordance with the provisions of section twelve of this act; and when a vote to that effect has been passed, a sum which will be sufficient to pay the interest as it accrues on the bonds or notes issued as aforesaid by the town, and to make such payments on the principal as may be required under the provisions of this act, shall, without further vote, be assessed by the assessors of the town annually thereafter, in the same manner in which other taxes are assessed, until the debt incurred by said loan or loans is extinguished.

SECTION 14. Whoever wilfully or wantonly corrupts, pollutes or diverts any water taken or held under this act, or injures any structure, work or other property owned, held or used by said corporation under authority of this act, shall forfeit and pay to said

corporation three times the amount of damages assessed therefor, to be recovered in an action of tort; and upon being convicted of any of the above wilful or wanton acts shall be punished by a fine not exceeding three hundred dollars, or by imprisonment in jail for a term not exceeding one year.

SECTION 15. The town of Cummington, or any fire district that may hereafter be established therein, shall have the right at any time during the continuance of the charter hereby granted to purchase the franchise, corporate property and all the rights and privileges of said corporation at a price which may be agreed upon by said town or fire district and said corporation; and the said corporation is authorized to make sale of the same to said town or fire district. In case the corporation and the town or fire district are unable to agree as to the compensation to be paid therefor, the same shall be determined by three commissioners to be appointed by the supreme judicial court upon application of either party and notice to the other. The award of the commissioners or a majority of them, when accepted by the court, shall be final and binding upon all parties. This authority to purchase said franchise and property is granted on condition that the same is assented to by said town or fire district, by a two thirds vote of the voters of the town or fire district present and voting thereon at a meeting called for that purpose, and that all necessary arrangements shall have been made by special legislation or otherwise to provide for the payment of the purchase price, the election of proper town or fire district officers and the carrying out of other details whereby said transaction may be consummated and the purposes of this act carried out.

SECTION 16. This act shall cease to be operative four years after the date of its passage, unless within that period work hereunder is begun. [*Approved May 20, 1914.*]

CHAPTER 553.

An Act relative to Proof of Contributory Negligence in Actions for the Recovery of Damages for Injuries.

Be it enacted, etc., as follows:

SECTION 1. In all actions, civil or criminal, to recover damages for injuries to the person or property or for causing the death of a person, the person injured or killed shall be presumed to have been in the exercise of due care, and contributory negligence on his or her part shall be an affirmative defence to be set up in the answer of, and proved by the defendant.

SECTION 2. All acts and parts of acts inconsistent herewith are hereby repealed.

SECTION 3. This act shall take effect upon its passage, but shall apply only to actions or causes of action hereafter accruing. [*Approved May 21, 1914.*]

CHAPTER 557.

An Act relative to the Providing of Medical and Surgical Chests in Factories and Machine Shops.

Be it enacted, etc., as follows:

Chapter five hundred and fourteen of the acts of the year nineteen hundred and nine is hereby amended by striking out section one hundred and four and inserting in place thereof the following new section:— *Section 104.* Every person, firm or corporation operating a factory or shop in which machinery is used for any manufacturing or other purpose except for elevators, or for heating or hoisting apparatus, shall at all times keep and maintain, free of expense to the employees, such medical or surgical chest, or both, as shall be required by the state board of labor and industries, and containing plasters, bandages, absorbent cotton, gauze, and all other necessary medicines, instruments and other appliances for the treatment of persons injured or taken ill upon the premises, and every person, firm or corporation carrying on a business in a mercantile establishment in which twenty or more women or minors are employed, shall in like manner provide such medical and surgical chest as the state board of labor and industries may require. A person, firm or corporation violating any provision of this section shall be punished by a fine of not less than five dollars nor more than five hundred dollars for every week during which such violation continues. [*Approved May 22, 1914.*]

CHAPTER 566.

An Act to prohibit the Locking of Doors of Buildings in which Operatives are employed.

Be it enacted, etc., as follows:

Chapter five hundred and fourteen of the acts of the year nineteen hundred and nine is hereby amended by striking out section ninety-three and inserting in place thereof the following new section:— *Section 93.* No outside or inside doors of any building in which operatives are employed shall be so locked, bolted or other-

wise fastened during the hours of labor as to prevent free egress. Any person having charge of any such building or of any room thereof, any exit door of which shall be found to be so locked, bolted or otherwise fastened during the hours of labor as to prevent free egress, shall be punished by a fine of not less than twenty-five dollars nor more than five hundred dollars or by imprisonment for not more than one year, or by both such fine and imprisonment. [*Approved May 22, 1914.*]

CHAPTER 613.

An Act to incorporate the Marshfield Water Company.

Be it enacted, etc., as follows:

SECTION 1. Waldo M. Oakman, Henry H. Cudworth, Winthrop T. Hall, A. Lester Sherman, Edward J. Ball, John H. Flavell, Granville D. Damon, Frank E. Rogers, Howard W. O. Damon and Willard F. Little, their associates and successors, are hereby made a corporation by the name of the Marshfield Water Company, for the purpose of supplying the inhabitants of the town of Marshfield, or any part thereof, except as is otherwise provided herein, with water for the extinguishment of fires and for domestic, manufacturing and other purposes; with all the powers and privileges, and subject to all the duties, restrictions and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. Said corporation, except as is otherwise provided herein, for the purposes aforesaid, may lease, take, or acquire by purchase or otherwise, and convey the waters of any ponds, brooks or springs within the limits of the town of Marshfield, and may take water by means of driven, bored, artesian or other wells on any land within the limits of said town, and convey the same through the town; and may also take or acquire by lease, purchase or otherwise, all lands, rights of way and easements necessary for holding and preserving such water and conveying the same to any part of said town, and may erect on the land so acquired proper dams, fixtures or other structures; may make excavations, procure and operate machinery, and provide such other means and appliances as may be necessary for the establishment and maintenance of complete and effective water works; may construct and lay conduits, pipes and other works, over and under any lands, water courses, railroads, railways, and public or private ways, and along such ways, in such manner as not unnecessarily to obstruct the same; and for

the purpose of constructing, maintaining and repairing conduits, pipes and other works, and for all other proper purposes of this act, said corporation may dig up any such lands, and, under the direction of the selectmen of the town of Marshfield, enter upon and dig up any such ways in such manner as to cause the least hindrance to public travel thereon. The rights hereinbefore granted shall apply equally to waters now owned by the persons named in section one of this act, or any of them, and to structures, dams, conduits and other appurtenances now owned by them or any of them.

SECTION 3. Said corporation shall, within ninety days after voting to take any lands, rights of way, water rights, water sources or easements as aforesaid, file and cause to be recorded in the registry of deeds for the county of Plymouth a description thereof sufficiently accurate for identification, with a statement of the purpose for which the same were taken, signed by the president of the corporation. The recording thereof shall operate as a taking of the real estate and rights and easements therein described.

SECTION 4. Said corporation shall pay all damages to property sustained by any person, firm or corporation by the taking of any land, right of way, water, water source, water right or easement, or by any other thing done by said corporation under authority of this act. Any person, firm or corporation sustaining damages as aforesaid, and failing to agree with said corporation as to the amount thereof, may have the same assessed and determined in the manner provided by law in the case of land taken for laying out highways, on application at any time within two years after the taking of such land or other property, or the doing of any other injury under authority of this act; but no such application shall be made after the expiration of the said two years. No assessment of damages shall be made for the taking of any water, water right or water source, or for any injury thereto, and the said two years shall not begin to run, until the water is actually withdrawn or diverted under authority of this act. Said corporation may by vote from time to time determine what amount of water it proposes to take under this act, in which case any damages caused by such taking shall be based upon the said amount until the same shall be increased by vote or otherwise, and in such event said corporation shall be liable further only for the additional damages caused by such additional taking.

SECTION 5. Said corporation may distribute water through the town of Marshfield, or any part thereof, except as otherwise pro-

vided herein, may regulate the use of the same and may establish and fix, from time to time, the rates for the use of water and collect the same; and may make such contracts with the said town or with any fire district now or hereafter established therein, or with any individual or corporation, to supply water for the extinguishing of fires or for other purposes as may be agreed upon.

SECTION 6. Said corporation may, for the purposes set forth in this act, hold real estate not exceeding in value fifteen thousand dollars, and its capital stock shall not exceed one hundred thousand dollars, to be divided into shares of one hundred dollars each. If it be necessary for the purposes of said corporation an increase of capital stock may be authorized by the commissioner of corporations in the manner provided in sections thirty and thirty-one of chapter one hundred and nine of the Revised Laws, and in any amendment thereof now existing or hereafter made.

SECTION 7. Immediately after the issue of the capital stock of said company a certificate of that fact and of the manner in which the same has been paid for, and, at the time of making the certificate, was invested, signed and sworn to by the president, treasurer and a majority of the directors, and approved by the commissioner of corporations, shall be filed in the office of the secretary of the commonwealth. A conveyance to the corporation of property, real or personal, at a fair valuation, shall be deemed a sufficient payment for capital stock to the extent of such value, if a statement is included in the certificate, made, signed and sworn to by its president, treasurer, and a majority of its directors, giving a description of such property and the value at which it was taken in payment, in such detail as the commissioner of corporations shall require or approve, and endorsed with his certificate that he is satisfied that the valuation is fair and reasonable.

SECTION 8. Said corporation may issue bonds, and may secure the same by a mortgage of its franchise and other property to an amount not exceeding its authorized capital stock. The proceeds of all bonds so issued shall be expended only in the extension of the works of the company and in payment of expenditures actually made in the construction of the works, over and above the amount of the capital stock actually paid in as aforesaid.

SECTION 9. The capital stock and bonds hereinbefore authorized shall be issued only in such amounts as may from time to time upon investigation by the commissioner of corporations be deemed by him to be reasonably requisite for the purposes for which such stock or bonds are authorized. His decision approving such issue shall

specify the respective amounts of stock and bonds authorized to be issued, and the purposes to which the proceeds thereof are to be applied. A certificate setting forth his decision shall be filed in the office of the secretary of the commonwealth before the stock or bonds are issued, and the proceeds of the sales of such stock or bonds shall be applied only to the purposes specified in such decision.

SECTION 10. Whoever wilfully or wantonly corrupts, pollutes or diverts any water taken or held under this act, or injures any structure, work or other property owned, held or used by said corporation under authority of this act, shall forfeit and pay to said corporation three times the amount of damages assessed therefor, to be recovered in an action of tort; and upon being convicted of any of the above wilful or wanton acts shall be punished by a fine not exceeding three hundred dollars, or by imprisonment in jail for a term not exceeding one year.

SECTION 11. The town of Marshfield shall have the right at any time during the continuance of the charter hereby granted to acquire, by purchase or by exercise of the right of eminent domain, the franchise, property, and all the rights and privileges of said corporation, on payment to said corporation of the actual cost thereof; and, unless the dividends earned and declared by said company on its stock shall have been equal to or in excess of five per cent per annum, there shall be added to the cost of the work such a sum as would make the net return to the stockholders five per cent per annum on the investment. The town, on taking the property of said corporation as herein provided, shall assume all of its outstanding obligations incurred in the acquisition, construction or improvement of the property, including bonds secured by mortgage issued under authority of this act, and the amount thus assumed shall be deducted from the total amount to be paid by the town of Marshfield. The company shall furnish the town with an itemized statement under oath of the actual cost of the water supply system authorized by this act, together with a copy of all contracts made in providing and constructing said water supply system and any extension thereof, and shall furnish to the town, annually, an itemized statement, under oath, of its receipts and expenditures during the past year, which statement shall be submitted by the selectmen to the citizens of the town at the annual town meeting. This authority to take the said franchise and property is granted on condition that such taking is voted for by the town by a two thirds vote of the voters present and voting at a meeting legally called for that purpose; and the taking, if by exercise of the right of

eminent domain, shall be by filing in the registry of deeds for the county of Plymouth the declaration of such taking, which shall include a certified copy of the article in the warrant under which the town acted and of the vote of the town thereon, showing that it was passed by a two thirds vote as herein required. In case the town and the corporation shall be unable to agree upon the actual cost of said property, the supreme judicial court shall, upon application of either and notice to the other, appoint three commissioners who shall determine the actual cost of said property, and whose award, when accepted by the court, shall be final. Interest at the rate of six per cent shall be included in said award from the date of the taking or purchase.

SECTION 12. Said town may, for the purpose of paying the cost of said franchise and corporate property, and the necessary expenses and liabilities incurred under the provisions of this act, issue from time to time bonds or notes to an amount not exceeding two hundred and fifty thousand dollars. Such bonds or notes shall bear on their faces the words, Marshfield Water Loan, Act of 1914, shall be payable at the expiration of periods not exceeding thirty years from the respective dates of issue; and shall bear interest, payable semi-annually, at a rate not exceeding five per cent per annum, and shall be signed by the treasurer of the town and countersigned by the water commissioners hereinafter provided for. Said town may sell the said securities at public or private sale, upon such terms and conditions as it may deem proper; but they shall not be sold for less than their par value. Said town shall pay the interest on said loan as it accrues, and shall, at the time of authorizing said loan, provide for the payment thereof in such annual payments, beginning not more than five years after the first issue of such bonds or notes as will extinguish each loan within thirty years from its date. Each authorized issue of bonds or notes shall constitute a separate loan. The amount of principal and interest of any loan payable in any year shall not be less than the amount of the principal of the loan payable in any subsequent year. When a vote to the foregoing effect has been passed, a sum which, with the income derived from water rates, will be sufficient to pay the annual expense of operating its water works, and the interest as it accrues on the bonds or notes issued as aforesaid by said town, and to make such payments on the principal as may be required under the provisions of this act, shall, without further vote, be assessed by the assessors of said town in each year thereafter in

the same manner in which other taxes are assessed until the debt incurred by said loan is extinguished.

SECTION 13. Said town shall, after purchasing or taking the said franchise and corporate property, as provided in this act, at a legal meeting called for the purpose elect by ballot three persons to hold office, one until the expiration of three years, one until the expiration of two years, and one until the expiration of one year from the next succeeding annual town meeting, to constitute a board of water commissioners; and at each annual town meeting thereafter one such commissioner shall be elected by ballot for the term of three years. All the authority granted to the said town by this act and not otherwise specifically provided for shall be vested in said water commissioners, who shall be subject, however, to such instructions, rules and regulations as the town may impose by its vote. A majority of said commissioners shall constitute a quorum for the transaction of business. Any vacancy occurring in said board for any cause may be filled for the remainder of the unexpired term by the town at any legal town meeting called for the purpose. Any such vacancy may be filled temporarily by a majority vote of the selectmen, and the person appointed shall hold office until the town fills the vacancy in the manner provided herein.

SECTION 14. Said commissioners shall fix just and equitable rates for the use of water and shall prescribe a time and manner of payment. The income of the water works shall be applied to defraying all operating expenses, interest charges and payments on the principal as they accrue upon any bonds or notes issued under authority of this act. If there should be a net surplus remaining after providing for the aforesaid charges, it shall be used for new construction, or the water rates shall be reduced proportionately. No money shall be expended in new construction by the water commissioners except from the net surplus aforesaid, unless the town appropriates or provides money therefor. Said commissioners shall, annually and as often as the town may require, render a report upon the condition of the works under their charge, and an account of their doings, including an account of receipts and expenditures.

SECTION 15. Any fire district now existing or hereafter established within the town of Marshfield for the purpose of supplying the inhabitants thereof with water for the extinguishing of fires, and for domestic, manufacturing and other purposes, shall have all the rights and privileges herein granted to, and be subject to all the obligations, duties and liabilities herein imposed upon, said town.

SECTION 16. Nothing in this act shall apply to the franchise, rights, privileges or property of the Brant Rock Water Company or to the territory assigned to the said Brant Rock Water Company by section one of chapter one hundred and seventy-four of the acts of the year eighteen hundred and ninety, except that the Marshfield Water Company may purchase from the Brant Rock Water Company all its franchise, property, rights and privileges, in which case the powers of the Marshfield Water Company shall be extended to cover the said territory.

SECTION 17. Nothing in this act shall apply to any franchise, rights or privileges under any charter that may be granted by the general court in the year nineteen hundred and fourteen to the Humarock Beach Water Company or to that part of the town of Marshfield described in said charter to which the said Humarock Beach Water Company may be expressly limited, namely:—Beginning at a point on Ferry bridge at the boundary line on North river, between the towns of Marshfield and Scituate; thence running westerly by Ferry bridge to Ferry street; thence southerly and westerly by said Ferry street to Elm street; thence running in a northwesterly direction by Elm street continued to Little creek; thence running easterly by the creek to the boundary line between the said towns in North river; thence by the said boundary line to the point of beginning: *provided, however*, that the Marshfield Water Company may purchase from the Humarock Beach Water Company, if such company shall be chartered as aforesaid, all its franchise, rights, privileges and property in Marshfield, in which case the powers of the Marshfield Water Company shall thereby be extended to cover the said territory above described.

SECTION 18. This act shall take effect upon its passage, but shall become void unless said water company shall have begun to distribute water through its pipes to consumers in said town within three years after its passage. [*Approved June 3, 1914.*]

CHAPTER 631.

An Act relative to the Employees and Expenses of the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The board of gas and electric light commissioners may appoint or employ, subject to the approval of the governor and council, such expert assistance as it may deem advisable, on such

terms of office or employment and at such salaries as it may deem proper, and may expend therefor and for the performance of the duties imposed upon it by law such sums as the general court shall annually appropriate.

SECTION 2. The board may assign to all officers and employees appointed or employed hereunder such duties and rank as it shall from time to time deem advisable, but all acts of such officers and employees shall be done under the supervision and control of, and subject to revision by, the board. The officers and employees of the board may be authorized by it to examine the books, contracts, records, documents and memoranda or the physical property of any company under the board's supervision and shall be entitled to full access thereto. But no such officer or employee shall divulge any fact or information which may come to his knowledge during the course of such an examination unless so directed by the board or by the court, or so authorized by law.

SECTION 3. This act shall take effect upon its passage. [*Approved June 6, 1914.*]

CHAPTER 638.

An Act to establish the Montague Lighting District in the Town of Montague.

Be it enacted, etc., as follows:

SECTION 1. That part of the territory of the town of Montague which is bounded as follows:—Beginning at a monument on the southerly line of the location of the Fitchburg railroad one hundred feet northeasterly of the intersection of said line with the northerly line of wires of the Amherst Power Company's high-tension tower line; thence westerly along the southerly line of the location of said railroad to the Connecticut river; thence southerly along the Connecticut river to the Sunderland town line; thence easterly along said Sunderland town line to a monument one hundred feet easterly of the intersection of said town line with the easterly line of wires of the Amherst Power Company's high-tension tower line; thence northerly and westerly along the easterly and northerly line of said wires, and parallel with said line and one hundred feet distant therefrom, to the place of beginning, is hereby constituted a district for the purpose of providing electric light to light the public streets of said district, and shall be known as the Montague Lighting District.

SECTION 2. Said district may purchase electricity for the purposes herein authorized from any person, corporation or municipality authorized by law to sell the same, and may use the same under the provisions of this act for lighting the public streets of said district.

SECTION 3. The first meeting of the voters of said district for the purpose of taking action hereunder shall be called by the selectmen of the town of Montague, upon the application in writing of not less than seven legal voters in said district, in the same manner as town meetings are called, and if the selectmen unreasonably refuse or neglect to call such meeting any justice of the peace may call the same, and these provisions shall apply to any subsequent meetings that may be required for the purpose of considering the acceptance of the provisions of this act. At all such meetings one of the selectmen or the justice of the peace who calls the meeting shall preside until a moderator shall be chosen, who shall have the powers of a moderator at a town meeting. The voting for moderator and upon the acceptance of the provisions of this act shall be by ballot, and the check list shall be used. If the voters of the district decide at such meeting to accept the provisions of this act, a clerk shall then be chosen by ballot and sworn, and the meeting may then proceed to act on the other articles contained in the warrant. The officers of the district shall be a clerk, prudential committee and treasurer, and such other officers as may be deemed by the district to be necessary and proper, who shall thereafter be chosen annually. The clerk shall be chosen by ballot. The prudential committee shall have the same powers and be subject to the same duties and obligations as selectmen of towns in respect to the general management of the business affairs of the district. The clerk shall be sworn and shall keep a record of the meetings of the district and of the prudential committee. All said officers shall hold their offices for one year and until others are chosen and qualified in their stead.

SECTION 4. All subsequent meetings of the voters of the district, after the acceptance of this act, shall be called by the clerk when so requested in writing by the prudential committee or by seven voters of the district; and he shall give notice of the same by posting written notices, briefly stating the purpose thereof, in at least three public places in the district not less than seven days prior to the meeting. At each meeting a moderator shall be chosen, who shall have the powers of a moderator of a town meeting. After the choice of a clerk, he shall preside at subsequent meetings with like powers until a moderator is chosen.

SECTION 5. Said district may adopt by-laws, rules and regulations, not inconsistent with this act or with the laws of the commonwealth, to define the time of holding meetings of the voters in said district, the manner of conducting the same, the duties of its officers, and the management of the district. Said district may sue and be sued in the name of its inhabitants.

SECTION 6. Said district may, at meetings called for the purpose, raise money by taxation for the maintenance of electric street lights within its limits, for the payment of a proper charge of an insurance company for acting as surety on the official bond which may be given to such district by any of its officers, and for other incidental expenses of the district.

SECTION 7. The clerk shall certify to the assessors of the town of Montague all sums of money voted to be raised, which shall be assessed and collected in the same manner as town taxes and shall be paid over to the treasurer of the district. The assessors, treasurer and collector of the town of Montague shall have the powers and perform the duties relative to the assessment of the money voted by the district which they have and exercise relative to the assessment, collection and abatement of town taxes, and the sums so voted by the district shall be assessed upon the property, real and personal, within the district.

SECTION 8. Said district may, by ordinary vote, incur debts for temporary loans in anticipation of the taxes of the municipal year in which such debts are incurred, and expressly made payable, by vote of the district, from such taxes.

SECTION 9. The treasurer shall give bond for the faithful performance of his official duties in a sum and with sureties approved by the prudential committee. He shall receive all money belonging to the district, and shall pay over and account for the same according to its order or the order of the prudential committee.

SECTION 10. The registrars of voters of the town of Montague shall, at least ten days before the annual meeting of the district and at least seven days before the meetings prescribed in section three of this act, make correct alphabetical lists of all persons qualified to vote at such meetings; shall cause such lists to be posted in two or more public places in said district; and shall correct such lists in the same manner in which they are required by law to correct voting lists for town elections.

SECTION 11. This act shall take effect upon its acceptance by a majority vote of the legal voters of said district present and voting

at a meeting called for that purpose within three years after the passage of this act. If voted upon and not accepted, it may be re-submitted at subsequent district meetings legally called for the purpose: *provided*, that it shall not be voted upon by the district more than twice in any one year. [*Approved June 6, 1914.*]

CHAPTER 661.

An Act relative to False Reports or Statements concerning Corporations.

Be it enacted, etc., as follows:

SECTION 1. Whoever knowingly makes, executes, files or publishes any report or statement required by law to be made, executed, filed or published by a corporation in this commonwealth, whether such corporation is organized under the laws of this commonwealth or elsewhere, or whoever causes the same to be done, which report or statement is false in any material representation, shall be punished by imprisonment for not more than three years, or by a fine of not more than five thousand dollars, or by both such fine and imprisonment.

SECTION 2. Whoever knowingly makes, executes or publishes any report or statement required by the law of another state or country to be made, executed, or published by a corporation or whoever causes the same to be done, within this commonwealth, which report or statement is false in any material representation, shall be punished by imprisonment for not more than three years, or by a fine of not more than five thousand dollars, or by both such fine and imprisonment. [*Approved June 13, 1914.*]

CHAPTER 681.

An Act to extend the Powers of the State Board of Conciliation and Arbitration relative to Labor Disputes.

Be it enacted, etc., as follows:

SECTION 1. Chapter five hundred and fourteen of the acts of the year nineteen hundred and nine is hereby amended by striking out section eleven and inserting in place thereof the following new section: — *Section 11.* A mayor of a city or the selectmen of a town, having knowledge that a strike or lockout such as is described in this act is seriously threatened or actually occurs in such city or town, shall at once give notice to the state board. Notice may be given by the employer or by the employees concerned in the con-

troversy, strike, or lockout. When the state board has knowledge that a strike or lockout, which involves an employer and his present or former employees, is seriously threatened or has actually occurred, and such employer at that time is employing, or upon the occurrence of the strike or lockout, was employing not less than twenty-five persons in the same general line of business in any city or town in the commonwealth, the state board shall, as soon as may be, communicate with such employer and employees and endeavor by mediation to obtain an amicable settlement, or endeavor to persuade them to submit the controversy to a local board of conciliation and arbitration or to the state board. If a settlement is not agreed upon and the parties refuse to submit the matter in dispute to arbitration, the state board shall investigate the cause of such controversy and ascertain which of the parties thereto is mainly responsible or blameworthy for the existence or continuance of the same, and shall, unless a settlement of the controversy is reached, make and publish a report finding such cause and assigning such responsibility or blame. The state board may employ agents to assist in the said investigation. Said board shall, upon the request of the governor, investigate and report upon a controversy if in his opinion it seriously affects or threatens seriously to affect the public welfare. The state board shall have the same powers for the foregoing purpose as are given to it by the provisions of the four following sections. The state board shall by publication or otherwise inform employers and employees of their duty to give notice to the state board before resorting to a strike or lockout and of the provisions of this act affecting the rights of employers and employees relative to industrial disputes.

SECTION 2. Chapter five hundred and fourteen of the acts of the year nineteen hundred and nine is hereby amended by striking out section sixteen and inserting in place thereof the following new section:— *Section 16.* The parties to any controversy such as is described in section thirteen of this act may submit the controversy in writing to a local board of conciliation and arbitration which may be composed either of three members mutually agreed upon, or of a member designated by the employer, a member chosen by the employees, or their duly authorized representative, and a third, who shall be chairman, chosen by those two. Such board shall have and exercise, relative to matters referred to it, all the powers of the state board, and its decision shall have such binding effect as may be agreed upon by the parties to the controversy in the written submission. Such board shall have exclusive jurisdiction of the con-

troversy submitted to it, but it may ask the advice and assistance of the state board. The decision of such board shall be rendered within ten days after the close of any hearing held by it, and shall forthwith be filed with the clerk of the city or town in which the controversy arose, and a copy thereof shall be forwarded by said clerk to the state board. Each of such arbitrators shall be entitled to receive from the treasury of the city or town in which the controversy submitted arose, with the approval in writing, of the mayor of the city or the selectmen of the town, the sum of three dollars for each day of actual service, not exceeding ten dollars for any one arbitration. [*Approved June 18, 1914.*]

CHAPTER 685.

An Act to incorporate the Humarock Beach Water Company.

Be it enacted, etc., as follows:

SECTION 1. Clarence H. Crosby, Edward C. Crosby and Augustus A. Wilder, Junior, their associates and successors, are hereby made a corporation by the name of the Humarock Beach Water Company for the purpose of furnishing the inhabitants along the shore in that part of Scituate called Humarock beach that is bounded and described as follows:—Beginning at a point on Ferry bridge at the boundary line in North river between the towns of Marshfield and Scituate; thence running northerly by said boundary line to the intersection of said line with the line of Newell street, on Humarock beach, extended westerly; thence easterly by said Newell street extended to the ocean; thence southerly by the ocean to the intersection of Hawthorne street, on Humarock beach, extended to the ocean; thence westerly by said Hawthorne street to the point of beginning; and in that part of the town of Marshfield that is bounded and described as follows:—Beginning at a point on Ferry bridge at the boundary line on North river between the towns of Marshfield and Scituate; thence running westerly by Ferry bridge to Ferry street; thence southerly and westerly by said Ferry street to Elm street; thence running in a northwesterly direction by Elm street continued to Little creek; thence running easterly by the creek to the boundary line between the said towns in North river; thence by the said boundary line to the point of beginning, with water for domestic and other purposes, including the extinguishment of fires; with all the powers and privileges and subject to all the duties, restrictions and liabilities set forth in all general laws now or hereafter in force applicable to such corporations.

SECTION 2. The said corporation, for the purposes aforesaid, may take or acquire by purchase or otherwise, and convey through the above described territory or any part thereof the water, so far as may be necessary for the said purposes, of any wells, springs, or streams within said territory; and for said purposes may take or acquire by purchase or otherwise any real estate within said territory necessary for holding and preserving the water or for conveying the same to any part of the said territory; and may erect on the land thus acquired proper dams, buildings, fixtures and other structures, and may make excavations, procure and operate machinery, and provide such other means and appliances as may be necessary for the establishment and maintenance of complete and effective water works; and may construct and lay down conduits, pipes and other works, under or over any lands, water courses, railroads, railways or public or private ways and along any such ways in such manner as not unnecessarily to obstruct the same; and for the purpose of constructing, maintaining and repairing such conduits, pipes and other works, and for all proper purposes of this act, said corporation may dig up such lands and, under the direction of the selectmen of the town in which said ways are situated, may enter upon and dig up the same in such manner as to cause the least hindrance to public travel on such ways.

SECTION 3. The said corporation may purchase from the owner of any aqueduct or water pipes now used in furnishing water to the inhabitants of said territory all his estate, property, rights and privileges, and by such purchase shall become subject to all the liabilities and duties pertaining thereto.

SECTION 4. The said corporation shall, within sixty days after the taking of any land, rights of way, water rights, water sources or easements as aforesaid, file and cause to be recorded in the registry of deeds for the county and district within which such land or other property is situated a description thereof sufficiently accurate for identification, with a statement of the purpose for which the same was taken, signed by the president of the corporation.

SECTION 5. The said corporation shall pay all damages to property sustained by any person or corporation by the taking of any land, right of way, water, water source, water right or easement, or by any other thing done by said corporation under the authority of this act. Any person or corporation sustaining damages as aforesaid, who fails to agree with said corporation as to the amount thereof, may have the same determined in the manner provided by law in the case of land taken for the laying out of highways, on

application at any time within the period of two years after the taking of such land or other property, or the doing of other injury under the authority of this act; but no such application shall be made after the expiration of the said two years. No assessment of damages shall be made for the taking of any water, water right, or for any injury thereto, and said period of two years shall not begin to run, until the water is actually withdrawn or diverted by said corporation under the authority of this act.

SECTION 6. The said corporation may distribute water through said described territory, may regulate the use of said water and fix and collect rates to be paid for the use of the same; and may make such contracts with any individual or corporation to supply water for the extinguishment of fires or for other purposes as may be agreed upon by any individual or corporation and said corporation.

SECTION 7. The said corporation may for the purposes set forth in this act hold real estate not exceeding in value ten thousand dollars; and the whole capital stock of said corporation shall not exceed ten thousand dollars, to be divided into shares of one hundred dollars each.

SECTION 8. The said corporation may issue bonds and secure the same by a mortgage of its franchise and other property to an amount not exceeding its capital stock actually paid in and applied to the purposes of its incorporation.

SECTION 9. The town of Marshfield and the town of Scituate, respectively, shall have the right at any time to take or purchase the franchise, corporate property, and all the rights and privileges of said corporation located in the towns of Marshfield and Scituate, respectively, and any fire district that is or may hereafter be organized in either or both of said towns shall have the same right to take or purchase the franchise, corporate property, and all the rights and privileges of said corporation located in such fire district, on payment to said corporation of the total cost of its franchise, works and property of any kind held under the provisions of this act, including interest on each expenditure from its date to the date of taking or purchase, as hereinafter provided, at the rate of five per cent per annum. In case either or both of said towns, or any fire district therein, shall desire to exercise the rights given hereunder and shall be unable to agree with said corporation upon the amount of the total cost of the franchise, corporate property, rights and privileges of said corporation as aforesaid, then, in a suit in equity, the supreme judicial court shall ascertain and fix such total cost

under the foregoing provisions, and shall enforce the rights of said towns, respectively, or of any such fire district to take possession of said franchise, corporate property, rights and privileges, as aforesaid, upon payment of the cost to said corporation. The authority to take the said property is granted on condition that the taking shall first be assented to by the said town or towns or fire district by a two thirds vote of the voters of such town or fire district present and voting thereon at an annual town or district meeting legally called for that purpose.

SECTION 10. The Scituate Water Company, a corporation organized under chapter three hundred and ninety-one of the acts of the year eighteen hundred and ninety-three shall have the right to take or purchase on terms to be agreed upon by said corporations, that part of the franchise, corporate property, rights and privileges of the Humarock Beach Water Company lying within the town of Scituate, on condition that all property so acquired by the Scituate Water Company shall be held by it subject to the provisions of its charter. Nothing in this act shall be construed to affect any rights now possessed by the Scituate Water Company to supply the inhabitants of that part of Scituate assigned to the Humarock Beach Water Company in section one of this act.

SECTION 11. In case any water district shall hereafter be organized for the purpose of supplying the inhabitants of Marshfield with water for various purposes, such district shall have the same right to take that part of the franchise, corporate property, rights and privileges of the Humarock Beach Water Company, lying within the town of Marshfield that is given in this act to the town of Marshfield, on condition that all property so acquired by any such district shall be held by it subject to the provisions of this act.

SECTION 12. Whoever wilfully or wantonly corrupts, pollutes or diverts any water taken or held under this act, or injures any structure, work or other property owned, held or used by said corporation under authority of this act, shall forfeit and pay to said corporation three times the amount of damages assessed therefor, to be recovered in an action of tort; and upon conviction of any of the above wilful or wanton acts shall be punished by a fine not exceeding three hundred dollars or by imprisonment for a term not exceeding one year.

SECTION 13. This act shall take effect upon its passage. [*Approved June 18, 1914.*]

CHAPTER 688.

An Act to make Saturday a Half-holiday for Laborers, Workmen and Mechanics employed by or on Behalf of the Commonwealth and Otherwise to regulate their Employment.

Be it enacted, etc., as follows:

SECTION 1. All laborers, workmen and mechanics employed by the commonwealth in any capacity, or by any officer, board or commission on behalf of the commonwealth, who are permanent employees or who have been certified by the civil service commission and whose services can be dispensed with, shall be given a half-holiday on every Saturday in the year, without loss of pay.

SECTION 2. So far as is possible, all work by laborers, workmen and mechanics employed by the commonwealth or by any officer, board or commission on behalf of the commonwealth, shall be on the day-work basis.

SECTION 3. This act shall be submitted for acceptance to the voters of the commonwealth at the state election in the present year in answer to the question, to be printed on the official ballot for use at said election, "Shall an act passed by the general court in the year nineteen hundred and fourteen to make Saturday a half-holiday, without loss of pay, for laborers, workmen and mechanics employed by or on behalf of the commonwealth and otherwise to regulate their employment, be accepted?"

If a majority of the voters voting thereon vote in the affirmative, this act shall take effect; otherwise, it shall be void. [Approved June 20, 1914.]

YES.	
NO.	

CHAPTER 726.

An Act relative to Toilet Facilities in Industrial Establishments.

Be it enacted, etc., as follows:

SECTION 1. Section seventy-nine of chapter five hundred and fourteen of the acts of the year nineteen hundred and nine, as amended by section one of chapter three hundred and twenty-eight of the acts of the year nineteen hundred and fourteen, is hereby further amended by inserting after the word "sex", in the fifth line, the words:—and plainly so designated,—and by inserting after the word "thereto", in the ninth line, the words:—No person shall be allowed to use a closet or privy which is provided for the use of persons of the opposite sex,—so as to read as follows:—

Section 79. In every factory, workshop, manufacturing, mechanical, mercantile or other establishment, there shall be provided suitable, adequate and convenient water-closets and washing facilities, separate for each sex and plainly so designated, of such number, in such location and so constructed, lighted, ventilated, arranged and maintained as may be determined by such reasonable rules and regulations as the state board of labor and industries may adopt with reference thereto. No person shall be allowed to use a closet or privy which is provided for the use of persons of the opposite sex. If any such establishment is so located that a connection with a sewer system is, in the opinion of the said board, impossible or impracticable, it shall provide such suitable toilet and washing facilities as may be required by the said board.

SECTION 2. This act shall take effect upon its passage. [*Approved July 1, 1914.*]

CHAPTER 728.

An Act relative to the Expenditures of the Attorney-General in prosecuting Violations of Law.

Be it enacted, etc., as follows:

SECTION 1. Chapter seven hundred and nine of the acts of the year nineteen hundred and thirteen is hereby amended by striking out section two and inserting in place thereof the following new section:— *Section 2.* To carry out the provisions of this act the attorney-general may expend from the treasury of the commonwealth such sums as shall be approved by the governor and council.

SECTION 2. This act shall take effect upon its passage. [*Approved July 1, 1914.*]

CHAPTER 734.

An Act in Further Addition to an Act making Appropriations for Sundry Miscellaneous Expenses authorized during the Present Year and for Certain Other Expenses authorized by Law.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are appropriated, to be paid out of the treasury of the commonwealth from the ordinary revenue, unless otherwise specified, to wit:—

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To provide for further investigation of methods of conserving and equalizing the flow of water in rivers and streams of the com-

monwealth, as authorized by chapter ninety-five of the resolves of the present year, a sum not exceeding five thousand dollars.

SECTION 2. This act shall take effect upon its passage. [*Approved July 2, 1914.*]

CHAPTER 737.

An Act to authorize the Town of Georgetown to sell Electricity to the Town of Rowley and to supply Electricity in a Part of the Town of Newbury.

Be it enacted, etc., as follows:

SECTION 1. The town of Georgetown is hereby authorized to sell electricity to the town of Rowley.

SECTION 2. The town of Georgetown may, if authorized by vote of the town of Newbury, construct and maintain in that part of the town of Newbury which lies westerly from a line drawn from Great Rock, so-called, in said town to the corner of Boston street and Newburyport turnpike, thence to Dummer academy and thence by said turnpike to the Rowley line, a plant for the distribution and sale of electricity to the inhabitants thereof and to the town of Newbury for municipal use. The town of Georgetown shall have, with respect to the distribution and sale of electricity in that part of the town of Newbury heretofore described, the same rights and privileges, and be subject to the same duties, limitations and obligations which it now has, or may hereafter have, with respect to the distribution of electricity within its own limits; but the town of Georgetown shall not construct and maintain lines for the distribution and sale of electricity upon, along, under or across public ways in the town of Newbury without first obtaining from the selectmen of the town of Newbury locations therefor in the manner required by law of companies incorporated for the transmission of electricity for lighting, heating or power.

SECTION 3. If the town of Newbury shall hereafter establish an electric lighting plant, or if its selectmen shall hereafter consent to the laying, erecting, maintaining or using by any other corporation or person over or under the streets, lanes and highways of that part of said town heretofore described any wires for the transmission of electricity for light, heat or power except wires used for heat or power by street railway companies, it shall under the provisions of sections ten, eleven and twelve of chapter thirty-four of the Revised Laws and of all acts in amendment thereof or addition thereto, purchase the plant and property within its limits owned by the town

of Georgetown and used for the distribution and sale of electricity in like manner as if the same were the plant and property of a private person, firm or corporation, and the town of Georgetown shall have no right to refuse to sell its plant and property within the limits of the town of Newbury, but shall sell and convey the same to the town of Newbury within the time and in the manner prescribed by law for the sale to a municipality of electric plants privately owned, and thereupon the right of the town of Georgetown to maintain an electric plant or to sell electricity within the limits of the town of Newbury shall cease.

SECTION 4. Nothing contained in this act shall be construed as affecting, abridging or revoking the rights heretofore granted to the Trustees of Dummer Academy and the town of Rowley by chapter five hundred and eighty-one of the acts of the year nineteen hundred and ten.

SECTION 5. This act shall take effect upon its passage. [*Approved July 2, 1914.*]

CHAPTER 755.

An Act making an Appropriation to meet Additional Expenses in the Litigation between the Commonwealth and the Haverhill Gas Light Company.

Be it enacted, etc., as follows:

The sum of eleven thousand five hundred dollars is hereby appropriated, to be paid out of the treasury of the commonwealth from the ordinary revenue, to meet additional expenses in the litigation between the commonwealth of Massachusetts and the Haverhill Gas Light Company, which expenses have not been provided for; the same to be in addition to any amount heretofore appropriated. [*Approved July 3, 1914.*]

CHAPTER 767.

An Act relative to the Taxation of Property held by the Metropolitan Water and Sewerage Board in the Town of Southborough and to the Sale or Disposal of Electricity by Said Board.

Be it enacted, etc., as follows:

SECTION 1. The property held by the metropolitan water and sewerage board, or its successors, in the town of Southborough, used in the generation or sale of electricity, shall be subject to taxation and shall be assessed on a valuation of sixty-two thousand dollars in any year in which any power is generated and sold.

SECTION 2. In the sale or disposal of electricity generated in the town of Southborough under the provisions of section three of chapter four hundred and eighty-eight of the acts of the year eighteen hundred and ninety-five, preference shall be given to persons or corporations proposing to use all of such electricity in the town of Southborough: *provided*, that there are responsible persons or corporations so proposing to use all the electricity in said town who shall offer to purchase the same on terms as advantageous as shall be offered by others not so proposing to use the same; and the said board shall, at least ten days before making a contract for the sale of such electricity, cause to be printed in some newspaper published in said town a request for proposals for the purchase of the electricity to be generated and sold by said board.

SECTION 3. This act shall take effect upon its passage. [*Approved July 7, 1914.*]

CHAPTER 770.

An Act to provide for the Taxation of Transfers of Stock.

Be it enacted, etc., as follows:

SECTION 1. There is hereby imposed and there shall immediately accrue and be collected an excise as herein provided on all sales or agreements to sell or memoranda of sales or deliveries or transfers of shares or certificates of stock in any domestic or foreign corporation made after the first day of December, nineteen hundred and fourteen, whether made upon or shown by the books of the corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale, whether or not entitling the holder in any manner to the benefit of such stock or to secure the future payment of money or the future transfer of any stock, on each one hundred dollars of face value or fraction thereof, two cents. It is not intended by this act to impose an excise upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon, which stock certificates are not actually sold, nor upon such stock certificates so deposited; nor upon the transfer of stock certificates of a deceased person to his executor or administrator; nor upon the transfer of stock certificates by a trustee to his successor or co-trustee under the same trust.

The payment of the said excise shall be denoted by an adhesive stamp or stamps affixed as follows: in case of sale where the evidence of transfer is shown only by the books of the company, the

stamp shall be placed upon the said books; and where the change of ownership is by transfer of a certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell, or where the transfer is by delivery of the certificate assigned in blank, there shall be made and delivered by the seller to the buyer a bill or memorandum of sale, to which the stamp provided for by this act shall be affixed; and every such bill or memorandum of sale or agreement to sell shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers, and no further excise is hereby imposed upon the delivery of the certificate of stock, or upon the actual issue of a new certificate when the original certificate of stock is accompanied by the duly stamped memorandum of sale as herein provided.

SECTION 2. No person, firm, association or corporation, other than a corporation organized under the banking laws of this state or under the national bank act of the United States, or a duly authorized agent of the tax commissioner, shall sell or offer or expose for sale any stamp issued pursuant to this act, without first obtaining from the tax commissioner his written consent, except that in connection with a sale of, or agreement to sell, stock a broker or agent of the principal making such sale or agreement to sell may supply and affix the stamp or stamps required by this act. No person shall sell any such stamp for a sum less than the face value thereof without the written consent of the tax commissioner. Any person violating any provision of this section shall be guilty of a misdemeanor.

SECTION 3. Adhesive stamps for the purpose of paying the excise provided for by this act shall be prepared by the tax commissioner, in such form, and of such denominations and in such quantities as he may from time to time prescribe, and shall be sold by him to the person or persons desiring to purchase the same. He shall make provision for the sale of such stamps in such places and at such times as in his judgment may be necessary.

SECTION 4. In every case where an adhesive stamp is used to denote the payment of the excise provided for by this act, the person using or affixing the same shall write or stamp thereupon the initials of his name and the date upon which the same is attached or used, and shall cut or perforate the stamp in a substantial manner, so that the stamp cannot be used again.

SECTION 5. The tax commissioner is hereby directed to make and execute in behalf of the commonwealth contracts for dies, plates and printing necessary for the manufacture of the stamps provided

for by this act. He shall be the custodian of the stamps, dies, plates or other material or thing used in the manufacture of the said stamps, and all expenses incurred by him in carrying out the provisions of this act shall be paid from sums appropriated for that purpose.

SECTION 6. If any such stamp shall be affixed to any memorandum of sale with the intention of paying an excise, but delivery pursuant to the sale shall not be made in conformity with the memorandum, then such stamp may be removed from the memorandum and subsequently used on some other memorandum of sale: *provided*, that when so used there shall be attached to the memorandum, to which said stamp shall so be affixed, a written statement signed by the vendor or the agent making the sale, setting forth in detail the facts justifying such re-use.

SECTION 7. Every person, firm, association or corporation making a sale, agreement to sell, delivery, or transfer of shares or certificates of stock, or conducting or transacting a brokerage business, shall keep or cause to be kept a true book of account wherein shall be recorded, plainly and legibly, the date of making every sale, agreement to sell, delivery or transfer of shares or certificates of stock, and every transaction in relation to any stock; the number of shares, the total amount covered by every such sale, agreement to sell, delivery, transfer or transaction, and the name of the other party thereto; and such book shall at all times be subject to the inspection of the tax commissioner or of any of his representatives between the hours of ten o'clock in the forenoon and three o'clock in the afternoon, except on Saturdays, Sundays and legal holidays. The tax commissioner may, at any time after a transfer of stock which by the provisions of this act is subject to an excise, inquire into and ascertain whether the excise imposed by the provisions of this act was paid. For this purpose, the tax commissioner shall have the right, and it shall be his duty to examine the books and papers of any person, firm, association or corporation: *provided*, that no bill or memorandum of sale as provided for in section one of this act need be preserved for the inspection of the tax commissioner for a longer period than ninety days after the date thereof. The tax commissioner may enforce his right to examine the books and papers of any person, firm, association or corporation by mandamus. Every person, firm, association or corporation refusing to permit the tax commissioner, or any of his representatives, to inspect such books or papers or any memoranda or record relating to

any such sale, agreement to sell, delivery or transfer, or transaction at any time as above provided, or failing to keep the said book of account, or failing to preserve for ninety days from the date thereof all bills and memoranda of sales, shall be deemed guilty of a misdemeanor, and shall, for each offence, be punished by a fine of not less than five hundred dollars nor more than five thousand dollars, or by imprisonment for not less than three months or more than two years, or by both such fine and imprisonment, at the discretion of the court.

SECTION 8. The excise herein provided for may be recovered in an action brought in the county of Suffolk in the name of the commonwealth, or it may be recovered by an information in equity in the name of the attorney-general brought in the supreme judicial court for the county of Suffolk.

SECTION 9. No transfer of stock made after the first day of December in the year nineteen hundred and fourteen on which an excise is imposed by this act, which excise is not paid at the time of such transfer, shall be made the basis of any action or legal proceeding, nor shall proof thereof be offered or received in evidence in any court in this commonwealth: *provided, however*, that nothing contained in this section shall apply to proceedings authorized by this act.

SECTION 10. The excise provided for by this act shall be imposed and shall accrue and be collected on all sales or agreements to sell or memoranda of sales or deliveries or transfers of the certificates of participation or shares of all voluntary associations existing under a written instrument or declaration of trust the beneficial interest under which is divided into transferable certificates of participation or shares; but such excise shall not be imposed upon an agreement evidencing the deposit of certificates of participation or shares of the nature above stated as collateral security for money loaned thereon which certificates or shares are not actually sold, nor upon such certificates or shares so deposited, nor upon the transfer of such certificates or shares of a deceased person to his executor or administrator; nor upon the transfer of such certificates or shares by a trustee to his successor or co-trustee under the same trust.

SECTION 11. If any stamps shall have been affixed erroneously to any book, certificate of stock or bill or memorandum of sale, the tax commissioner, upon presentation of a claim for the amount of such stamps, and upon the production of evidence satisfactory to him that such stamps were affixed erroneously so as to cause loss to

the persons making the claim by the said amount, or such part thereof as he may allow, shall certify to the auditor the amount so erroneously paid, and the treasurer and receiver general shall pay said amount without any further act or resolve making appropriation therefor. Such claims shall be presented to the tax commissioner in writing duly verified, and shall state the full name and address of the claimant, the date of the erroneous affixing, the face value of the stamps, and shall describe the instrument to which the stamps were affixed, and shall contain such evidence as may be available upon which the demand for the repayment is based. Such claims shall be presented within ninety days after the alleged erroneous affixing. If the tax commissioner rejects a claim or any part thereof, the claimant may within thirty days after the date of the rejection, apply to the board of appeal established by section sixty-eight of Part III of chapter four hundred and ninety of the acts of the year nineteen hundred and nine. Said board of appeal shall thereupon review the facts in the case, and shall forthwith give a decision in writing to the claimant and to the tax commissioner; and if the board grants any repayment to the claimant the amount of the repayment shall be certified and paid as is herein provided.

SECTION 12. For the purpose of carrying out the provisions of this act the tax commissioner may, with the advice and consent of the governor and council, appoint, and with their consent remove, a fourth assistant and examiners not exceeding four in number, and may employ such clerical and other assistance as he may deem necessary. The fourth assistant and the examiners provided for by this act shall be paid such salaries as the tax commissioner may determine, with the approval of the governor and council, and they shall be allowed their necessary travelling and other expenses.

SECTION 13. All moneys received by the tax commissioner from the sale of stamps provided for by this act shall be paid by him into the state treasury at least once a month.

SECTION 14. The excise provided for by this act shall accrue and be payable on and after the first day of December in the year nineteen hundred and fourteen; but for all other purposes this act shall take effect upon its passage. [Approved July 7, 1914.]

CHAPTER 787.

An Act to provide for the Supervision of Water Companies by the Board of Gas and Electric Light Commissioners.

Be it enacted, etc., as follows:

SECTION 1. The board of gas and electric light commissioners shall have general supervision of all corporations and companies engaged in the distribution and sale of water in this commonwealth and occupying the public streets with their mains and pipes for that purpose, and shall make all necessary examinations and inquiries and keep themselves informed as to the compliance by all such corporations and companies with the provisions of law. None of the members of said board shall be in the employ of or own any stock in any water company or be in any way, directly or indirectly, pecuniarily interested in the sale of water or of any article or commodity used for any purpose connected with the distribution and sale of water.

SECTION 2. Said board may expend for the performance of its duties under this act for necessary statistics, books, stationery, contingent expenses and clerical and other assistance such sum as the general court shall annually appropriate.

SECTION 3. The salaries and expenses of the board of gas and electric light commissioners, their clerks and employees, incurred after the thirtieth day of November in the year nineteen hundred and fourteen, shall be assessed and apportioned as provided in section one hundred and thirty-six of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen, among the several gas and electric companies and the corporations and companies described in section one of this act.

SECTION 4. The board shall annually on or before the first Wednesday in January transmit to the general court a report of all its doings under the provisions of this act, together with such suggestions as to the condition of affairs or conduct of corporations and companies engaged in the distribution and sale of water as may be appropriate and with such abstracts of the returns required by section five as it considers expedient.

SECTION 5. The provisions of sections thirty-six, thirty-seven, thirty-eight, thirty-nine, forty, forty-one, forty-two, forty-three, fifty-one, sixty-eight, one hundred and forty-one, one hundred and forty-two, one hundred and forty-three, one hundred and forty-four, one hundred and forty-five, one hundred and forty-six, one hundred

and forty-seven, one hundred and forty-nine, one hundred and sixty-one, one hundred and sixty-two, one hundred and sixty-three, one hundred and ninety and one hundred and ninety-one of chapter seven hundred and forty-two of the acts of the year nineteen hundred and fourteen, are hereby extended so as to include and apply to all corporations and companies mentioned in section one.

SECTION 6. Section twenty-four of chapter one hundred and nine of the Revised Laws is hereby amended by striking out the word "or", in the tenth line, and inserting after the words "electric light", in the same line, the words: — or water.

SECTION 7. Section twenty-six of said chapter one hundred and nine is hereby amended by striking out the word "or", where it last occurs in the second line, and by inserting after the words "electric light", in the third line, the words: — or water.

SECTION 8. Chapter four hundred and seventy-seven of the acts of the year nineteen hundred and nine, as amended by chapter three hundred and seventy-four of the acts of the year nineteen hundred and ten, is hereby further amended by striking out the word "or", in the first line, and inserting after the words "electric light", in the same line, the words: — or water.

SECTION 9. In a city or town in which a water company exists in active operation, no other company or person shall dig up and open the streets, lanes and highways of such city or town for the purpose of laying water mains and pipes therein without the consent of the mayor and aldermen of such city or the selectmen of such town after notice, by publication or otherwise, to all parties interested and a public hearing.

SECTION 10. Any corporation, company or person aggrieved by the decision of the mayor and aldermen of a city or the selectmen of a town under the provisions of the preceding section may, within thirty days after notice of said decision, appeal therefrom to the board of gas and electric light commissioners and said board shall thereupon give due notice and hear all parties interested, and its decision thereon shall be final.

SECTION 11. In the construction of this act the terms "corporation" and "company" shall include every person, partnership, association or corporation, other than a municipal corporation, engaged in the distribution and sale of water in this commonwealth and occupying the public streets with its mains and pipes for that purpose.

SECTION 12. Chapter three hundred and nineteen of the acts of the year nineteen hundred and nine and sections twenty, twenty-

one, twenty-two, twenty-three, twenty-four, twenty-seven, twenty-eight, thirty and thirty-one of chapter one hundred and nine of the Revised Laws are hereby repealed so far as they apply to the corporations and companies described in section one of this act. Nothing herein contained shall be construed to affect or impair the powers and duties of the state board of health with respect to water supply under the provisions of chapter seventy-five of the Revised Laws and all acts in amendment thereof and addition thereto.

SECTION 13. The repeal of any law by this act and the repeal of any other laws by any bill enacted by the general court in the year nineteen hundred and fourteen shall not affect any act done, ratified or confirmed, or any right accrued or established, or any action, suit or proceeding begun under any of the laws repealed before the repeal took effect.

SECTION 14. This act shall take effect on the first day of August in the year nineteen hundred and fourteen. [*Approved July 7, 1914.*]

CHAPTER 796.

An Act in Addition to the Several Acts making Appropriations for Sundry Miscellaneous Expenses authorized during the Present Year or by Previous Laws.

Be it enacted, etc., as follows:

SECTION 1. The sums hereinafter mentioned are appropriated to be paid out of the treasury of the commonwealth from the ordinary revenue, unless otherwise specified, to wit:—

For salaries of clerical and other assistants for the board of gas and electric light commissioners, as authorized by chapter six hundred and thirty-one of the acts of the present year, a sum not exceeding forty-five hundred dollars, the same to be paid from the Gas and Electric Light Commissioners' Fund.

.
SECTION 2. This act shall take effect upon its passage. [*Approved July 7, 1914.*]

RESOLVES.**CHAPTER 93.**

Resolve to provide for the Establishment of a Commission to report to the General Court upon the Taxation of Signs.

Resolved, That a commission, consisting of the chairman of the gas and electric light commission, the chairman of the public service commission, the tax commissioner and the attorney-general shall consider the taxation of signs and other devices used for commercial advertising and report its findings and the draft of a bill for the taxation or regulation of such signs and devices to the general court not later than the second Wednesday in January, nineteen hundred and fifteen. [*Approved June 4, 1914.*]

CHAPTER 95.

Resolve to provide for a Further Investigation of the Methods of Conserving and Equalizing the Flow of Waters in the Rivers and Streams of the Commonwealth.

Resolved, That the report of the commission created by chapter one hundred and twenty-nine of the resolves of the year nineteen hundred and thirteen be considered by the board of harbor and land commissioners, and said board is hereby authorized and directed to investigate the matter of conserving, utilizing and equalizing the flow of waters in the rivers and natural streams of the commonwealth. Said board may hold such public hearings at such times and places as it may deem proper, and shall submit a report to the next general court, on or before the second Wednesday in January, with such recommendations as it may deem advisable, together with drafts of any proposed legislation necessary to carry out its recommendations, and it may expend, with the approval of the governor and council, a sum not exceeding five thousand dollars in carrying out the provisions of this resolve. [*Approved June 4, 1914.*]

CHAPTER 136.

Resolve to provide for Certain Investigations relating to the Placing of the Ice Business under Public Regulation.

Resolved, That the attorney-general, the board of gas and electric light commissioners and the public service commission shall be a commission to investigate the feasibility and desirability in the pub-

lic interest of placing the business of supplying ice under state supervision and control; and also the expediency, in the public interest, of permitting electric light and power companies to engage in the business of manufacturing and selling ice. The commission may incur such necessary expenses, not exceeding twenty-five hundred dollars, as may be approved by the governor and council, and shall report to the next general court not later than the second Wednesday of January, [*Approved June 29, 1914.*]

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